



WAYNE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

WAYNE COUNTY
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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2006, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit was audited by other auditors and the County restated beginning fund balances/net assets. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 23, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 23, 2006, we reported other matters related to noncompliance we deemed immaterial.

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Wayne County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of management, the County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 23, 2006



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Compliance

We have audited the compliance of Wayne County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated June 23, 2006, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted matters involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 23, 2006.

Federal Awards Receipts and Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County as of and for the year ended December 31, 2005, and have issued our report thereon dated June 23, 2006, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors and the County restated beginning fund balances/net assets. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, the County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

June 23, 2006

WAYNE COUNTY
FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass Through Entity Number | Federal CFDA Number | Receipts | Loan/Loan Guarantee Receipts | Expenditures | Loan/Loan Guarantee Expenditures |
|--|--|---------------------------|---|------------------------------------|---|--|
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | | | | |
| <i>(Passed through the Ohio Department of Development)</i> | | | | | | |
| Community Development Block Grants/State's Program | BC030781 BF010781 BF030781 BF040781 | 14.228 | \$126,865 5,000 266,838 38,774 | | \$126,865 5,000 269,283 36,173 | |
| Total Community Development Block Grants/State's Program | | | <u>437,477</u> | | <u>437,321</u> | |
| Home Investment Partnerships Program | BC030782 | 14.239 | <u>95,266</u> | | <u>95,266</u> | |
| Total U.S. Department of Housing and Urban Development | | | <u>532,743</u> | | <u>532,587</u> | |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | | | | |
| <i>(Passed through the Ohio Office of Criminal Justice Service)</i> | | | | | | |
| Edward Byrne Memorial Formula Grant Programs | 2003DGA017050 2004DGA017050 2003DGD027094 2004DGD027094 | 16.579 | 7,595 32,162 7,610 24,942 | | 38,772 6,802 24,550 | |
| Total Edward Byrne Memorial Formula Grant Programs | | | <u>72,309</u> | | <u>70,124</u> | |
| <i>(Passed through the Ohio Department of Youth Services)</i> | | | | | | |
| Juvenile Accountability Incentive Block Grants | 2004JB015B033 2003JB017B011 | 16.523 | 4,492 17,321 | | 17,699 17,321 | |
| Total Juvenile Accountability Block Grants | | | <u>21,813</u> | | <u>35,020</u> | |
| <i>(Passed through Ohio Attorney General)</i> | | | | | | |
| Crime Victim Assistance | 2004VAGENE254T 2005VACHAE515 | 16.575 | 86,170 18,225 | | 84,473 25,200 | |
| Total Crime Victim Assistance | | | <u>104,395</u> | | <u>109,673</u> | |
| Total U.S. Department of Justice | | | <u>198,517</u> | | <u>214,817</u> | |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | | | | |
| <i>(Passed through the Ohio Emergency Management Agency)</i> | | | | | | |
| Disaster Grants - Public Assistance | 1580DR1690D249/E | 97.036 | 73,377 | | 73,377 | |
| State Domestic Preparedness Support Program | S04SNSP870445 | 97.004 | 169,164 | | 169,164 | |
| Emergency Management Performance Grants | 2005EMT5001 | 97.042 | 51,845 | | 51,845 | |
| Pre Disaster Mitigation | PDM2003 | 97.047 | <u>14,530</u> | | <u>17,980</u> | |
| Total U.S. Department of Homeland Security | | | <u>308,916</u> | | <u>312,366</u> | |
| <u>U.S. DEPARTMENT OF EDUCATION</u> | | | | | | |
| <i>(Passed through the Ohio Department of Education)</i> | | | | | | |
| Special Education Cluster: Special Education_Grants to States | 071191-6B-SF-05P 071191-6B-SF-06P | 84.027 | 66,238 7,480 | | 66,238 | |
| Total Special Education_Grants to States | | | <u>73,718</u> | | <u>66,238</u> | |
| Special Education_Preschool Grants | 071191-PG-S1-2005P 071191-PG-S1-2006P | 84.173 | 12,582 1,249 | | 12,582 | |
| Total Special Education_Preschool Grants | | | <u>13,831</u> | | <u>12,582</u> | |
| Total Special Education Cluster | | | <u>87,549</u> | | <u>78,820</u> | |
| Innovative Education Program Strategies | 071191-C2-S1-05 071191-C2-S1-06 | 84.298 | 427 28 | | 474 | |
| Total Innovative Education Program Strategies | | | <u>455</u> | | <u>474</u> | |
| Total U.S. Department of Education | | | <u>88,004</u> | | <u>79,294</u> | |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | | | |
| <i>(Passed through the Ohio Department of Mental Retardation and Development Disabilities)</i> | | | | | | |
| Social Services Block Grant | MR-85 | 93.667 | 74,814 | | 74,814 | |
| State Children's Insurance Program | | 93.767 | 4,083 | | 4,083 | |
| Medical Assistance Program | | 93.778 | | | | |
| CAFS | | | 1,348,867 | | 1,348,867 | |
| TCM | | | 200,666 | | 200,666 | |
| Day Habilitation | | | <u>217,481</u> | | <u>217,481</u> | |
| Total Medical Assistance Program | | | <u>1,767,014</u> | | <u>1,767,014</u> | |
| Total U.S. Department of Health and Human Services | | | <u>1,845,911</u> | | <u>1,845,911</u> | |

WAYNE COUNTY

FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass Through Entity Number | Federal CFDA Number | Receipts | Loan/Loan Guarantee Receipts | Expenditures | Loan/Loan Guarantee Expenditures |
|---|--------------------------------------|---------------------------|--------------------|------------------------------------|--------------------|--|
| U.S. DEPARTMENT OF TRANSPORTATION | | | | | | |
| <i>(Passed through the Ohio Department of Transportation)</i> | | | | | | |
| Highway Planning and Construction | N/A | 20.205 | 737,727 | | 737,727 | |
| <i>(Direct)</i> | | | | | | |
| Airport Improvement Programs | 1-3-39-0093-1204 1-3-39-0093-1304 | 20.106 | 44,840 271,636 | | 44,840 269,970 | |
| Total Airport Improvement Programs | | | 316,476 | | 314,810 | |
| Total U.S. Department of Transportation | | | 1,054,203 | | 1,052,537 | |
| U.S. DEPARTMENT OF LABOR | | | | | | |
| <i>(Passed through the Ohio Department of Job and Family Services)</i> | | | | | | |
| <i>(Passed through Area 7 Workforce Investment Board)</i> | | | | | | |
| WIA Cluster: | | | | | | |
| Workforce Investment Act Adult Program | | 17.258 | 197,961 | | 140,405 | |
| Workforce Investment Act Adult Program Administration | | | 12,638 | | 22,965 | |
| Total Workforce Investment Act Adult Program | | | 210,599 | | 163,370 | |
| Workforce Investment Act Youth Activities | | 17.259 | 124,303 | | 139,494 | |
| Workforce Investment Act Youth Activities Administration | | | 7,936 | | 22,816 | |
| Total Workforce Investment Act Youth Activities | | | 132,239 | | 162,310 | |
| Workforce Investment Act Dislocated Worker | | 17.260 | 123,282 | | 89,616 | |
| Workforce Investment Act Dislocated Worker Administration | | | 7,871 | | 14,722 | |
| Total Workforce Investment Act Dislocated Worker | | | 131,153 | | 104,338 | |
| Workforce Investment Act Rapid Response | | 17.260 | 39,247 | | 53,522 | |
| Workforce Investment Act Rapid Response Administration | | | 2,506 | | 8,754 | |
| Total Workforce Investment Act Rapid Response | | | 41,753 | | 62,276 | |
| Workforce Investment Act Veterans' Short-Term Training Program | | 17.260 | 1,000 | | 1,000 | |
| Workforce Investment Act Veterans' Short-Term Training Program Administration | | | 64 | | 164 | |
| Total Workforce Investment Act Veterans' Short-Term Training Program | | | 1,064 | | 1,164 | |
| Total Workforce Investment Act Cluster | | | 516,808 | | 493,458 | |
| Reed Act One Stop Program | | 17.225 | 272,499 | | 249,557 | |
| Reed Act One Stop Program Administration | | | 17,397 | | 40,818 | |
| Total Reed Act One Stop Program | | | 289,896 | | 290,375 | |
| Total U.S. Department of Labor | | | 806,704 | | 783,833 | |
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | |
| <i>(Direct)</i> | | | | | | |
| Water and Waste Disposal Systems for Rural Communities | N/A | 10.760 | 877,876 | \$1,860,000 | 877,876 | \$1,860,000 |
| Total U.S. Department of Agriculture | | | 877,876 | 1,860,000 | 877,876 | 1,860,000 |
| U.S. GENERAL SERVICES ADMINISTRATION | | | | | | |
| <i>(On behalf of the Election Assistance Commission)</i> | | | | | | |
| <i>(Passed through the Ohio Secretary of State)</i> | | | | | | |
| Election Reform Payments | 05-SOS-HAVA-85 | 39.011 | 25,243 | | 29,235 | |
| Help America Vote Act Requirement Payments | E05-0375-85 | 90.401 | 961,404 | | 961,404 | |
| Total General Services Administration | | | 986,647 | | 990,639 | |
| TOTAL | | | \$6,699,521 | \$1,860,000 | \$6,689,860 | \$1,860,000 |

See accompanying Notes to the Federal Award Receipts and Expenditures Schedule

WAYNE COUNTY

NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE FISCAL YEAR ENDED DECEMBER 31, 2005

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) summarizes activity of the County's federal awards programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Department of Jobs and Family Services Workforce Investment Act are presented on an accrual basis.

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

At December 31, 2005, there were four outstanding loans with a total loan amount of \$437,000 and current loan balance of \$284,308. Payments were received for principal in the amount of \$44,531 and for interest in the amount of \$16,439. Payments are received on a monthly basis. Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.

NOTE D - FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in December 2003 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2005, housing revolving loan funds amount to \$50,181.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE F - RURAL WASTEWATER SYSTEM GRANT/LOAN

The Kidron Community Sewer Project was funded, in part, with a Rural Wastewater System Grant and Loan. All of the receipts and expenditures related to the Kidron Community Sewer Project are included on the 2005 Federal Awards Receipts and Expenditures Schedule.

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WAYNE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2005

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|--|---|
| <i>(d)(1)(i)</i> | Type of Financial Statement Opinion | Unqualified |
| <i>(d)(1)(ii)</i> | Were there any material control weakness conditions reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(ii)</i> | Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iii)</i> | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iv)</i> | Were there any material internal control weakness conditions reported for major federal programs? | No |
| <i>(d)(1)(iv)</i> | Were there any other reportable internal control weakness conditions reported for major federal programs? | No |
| <i>(d)(1)(v)</i> | Type of Major Programs' Compliance Opinion | Unqualified |
| <i>(d)(1)(vi)</i> | Are there any reportable findings under § .510? | No |
| <i>(d)(1)(vii)</i> | Major Programs (list): | Medical Assistance Program, CFDA #93.778 Community Development Block Grants/State's Program, CFDA #14.228 Workforce Investment Act Cluster, CFDA #17.258, #17.259, and #17.260 Help America Vote Act Requirements Payments, CFDA #90.401 |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A/B Programs | Type A: > \$ 300,000 Type B: all others |
| <i>(d)(1)(ix)</i> | Low Risk Auditee? | Yes |

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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WAYNE COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005**

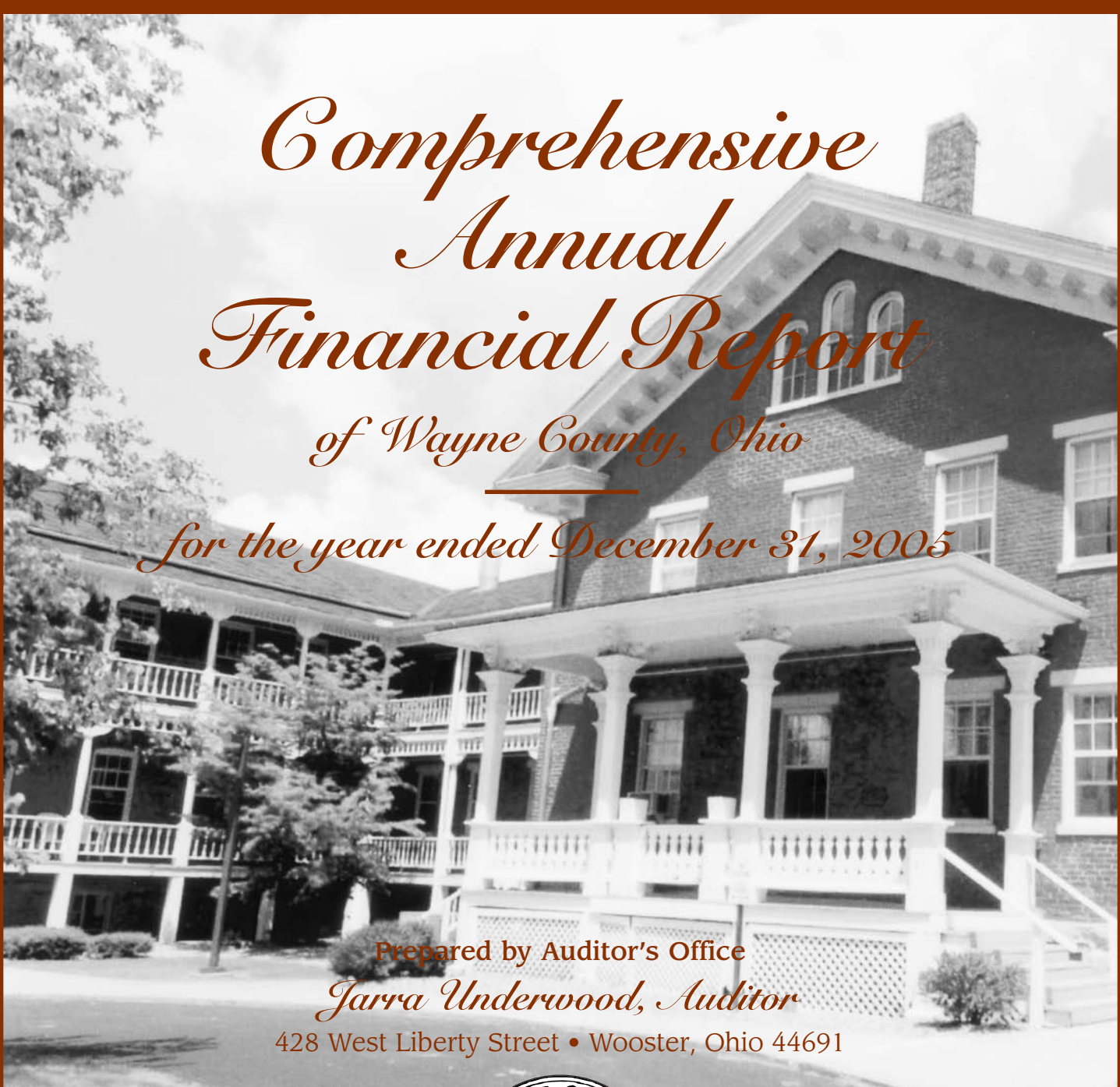
| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> |
|----------------|--|------------------|--|
| 2004-001 | Health Insurance – The County’s third party health insurance administrator did not obtain a Tier II SAS 70 audit report. In addition, the County did not have adequate monitoring controls over reports received from the third party administrator. | Yes | Finding No Longer Valid |



Comprehensive Annual Financial Report

Fiscal Year End December 31, 2005





*Comprehensive
Annual
Financial Report
of Wayne County, Ohio*

for the year ended December 31, 2005

Prepared by Auditor's Office

Jarra Underwood, Auditor

428 West Liberty Street • Wooster, Ohio 44691



Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2005

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Comprehensive Annual Financial Report
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Introductory Section





June 23, 2006

To the Citizens of Wayne County, Ohio and
Board of County Commissioners
The Honorable Cheryl Noah
The Honorable Ann M. Obrecht
The Honorable Scott Wiggam

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2005. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

The CAFR is presented in three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section contains this transmittal letter, a list of elected officials, an organizational chart of the County, and the County’s 2004 Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the Independent Accountants’ report, the management’s discussion and analysis, the basic financial statements and notes providing an overview of the County’s financial position and operating results, the combining statements for nonmajor funds, and other schedules providing detailed information relative to the basic financial statements. The Statistical Section presents historical, financial, analytical, economic, and demographic information about the County.

REPORTING ENTITY AND SERVICES

The County’s reporting entity has been defined in accordance with GASB Statement No. 14, “The Financial Reporting Entity.” The basic financial statements contained within this CAFR include all funds, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. The County provides a wide range of general government services to its residents which include: human and social services, health and community assistance related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

Organizations that are legally separate from the County are included if the County’s elected officials appoint a voting majority of the organization’s governing body and either the County has the ability to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is fiscally accountable. The County reports the Nick Amster Sheltered Workshop, Inc. (“Workshop”) as a discretely presented component unit.

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

Wayne County Emergency Management
Multi-County Juvenile Attention Center
Stark, Tuscarawas, and Wayne Joint Solid Waste Management District
Multi-County Mental Health District

Jointly Governed Organizations

Stark Regional Community Corrections Center
Medway Drug Enforcement Agency

Related Organizations

Wayne County Public Library
Wayne County Park District
Wayne Metropolitan Housing Authority

The County also serves as fiscal officer and custodian of funds but is not accountable for the following organizations:

Wayne County District Board of Health

Wayne County Soil and Water Conservation District

Wayne County Mental Health and Recovery Board

The operations of the three above mentioned agencies have been excluded from the County’s basic financial statements, but the funds held on their behalf in the County Treasury are included in the agency funds.

A complete discussion of the County’s reporting entity is provided in Note 2A of the basic financial statements.

THE COUNTY AND FORM OF GOVERNMENT

The County

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. The County encompasses 555 square miles with approximately 113,697 residents and ranks 24th largest county in Ohio.

The County is served by two community hospitals: Wooster Community (134 beds) and Dunlap Memorial (38 beds). Both hospitals are growing businesses. Wooster Community completed work on their Health Point project. The total project, including equipment and furnishings, was \$8.6 million. Dunlap Memorial Hospital was one of 20 in the nation, the only Ohio small hospital to receive the **Solucient 100 Top Hospitals** recognition. These awards and investments reflect the commitment and continued improvement to better serve the people of Wayne County.

The two library districts that exist in Wayne County offer not only great book selections, but also video, research and complete computer service. In most cases, the libraries are connected by computer, thus enabling patrons to gain information from various libraries.

Form of Government

To govern the County, a three-member Board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor serves as the chief fiscal officer for the County and the real property assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor is responsible for maintaining the County's centralized accounting, payroll and benefits system; for preparing the CAFR; and for auditing payments made on behalf of county agencies and issuing the warrants therefore. The Auditor also prepares the general tax list of the County, calculates the voted and unvoted tax rates for real estate and general personal property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2002. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

The County Auditor, County Prosecuting Attorney and County Treasurer form the County Budget Commission, which plays an important role in the financial administration of county government as well as all local government throughout the County. The Auditor also serves as administrator of the County Data Processing Board and is the Deputy Registrar for the State of Ohio in Wayne County.

Along with the County Auditor and County Commissioners, the County Treasurer plays an important role in the financial affairs of the County. State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures, authorized by the County upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the Auditor, and the books of accounts must always balance with those of the Auditor. The Treasurer is a member of the County Investment Committee, and is responsible for the investment of all idle funds of the County as specified by Ohio Law.

Other elected officials include the Recorder, Clerk of Courts, Coroner, two Court of Common Pleas Judges, two County Municipal Court Judges, Engineer, Probate Court Judge, Prosecutor, and Sheriff.

ECONOMIC CONDITIONS AND OUTLOOK

Wayne County is fortunate to have a diversified economic base consisting of fire apparatus equipment, wire products, paint supplies, automotive parts, food processing, health care, agriculture and government. The county still maintains a careful balance between agribusiness and industry to preserve our rural character and ambiance, and the County Commissioners are cognizant of the fact that the County is rich in natural beauty and they are constantly working to protect one of the County's greatest assets.

The County has been benefiting from fairly steady residential commercial and agricultural growth. The economy of the County consists of a diversified mixture of agriculture, commercial, and industrial enterprises. During 2005, the County maintained an average labor force of 61,900 of which 59,100 were employed. The unemployment rate for Wayne County was 4.7% for 2005, which was substantially lower than the State average of 5.9% and Federal average of 4.9%.

J.M. Smucker and the Wooster Brush Company's main headquarters are located in the County and these companies continue to prosper.

Three higher education facilities are located in the County: University of Akron branch, The Ohio State University branch, and the College of Wooster. The facilities bring exceptional higher education opportunities to citizens of the County.

With the steady growth both in residential and commercial construction, the financial outlook for the County appears positive. While the County has benefited from healthy residential, commercial and industrial growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. Agriculture remains our number one industry today, with nearly 259,000 acres of total farming land and \$165 million in annual cash receipts from farm commodities. Wayne County also ranked first in hay production in Ohio, with total revenue for hay and all crops totaling about \$35 million a year. Leaders of the county will continue working hard to bridge the gap over the next 15 years as Wayne County migrates from more of a rural to an urban county to ensure a strong economy and quality way of life.

More than 15 companies announced plans to locate or expand operations in Wayne County in 2005. These represent more than \$70 million in new capital investments and 700 new or retained jobs. The majority of this new investment came from existing companies in Wayne County, which demonstrates not only their commitment to, but also their satisfaction with Wayne County as a business location. It is estimated that existing companies will account for nearly 80% of all future job growth in the County.

Wooster and Wayne County has moved from 49th to 12th place among the top micropolitan regions in the Country. The Top Micropolitans rankings is part of the Governor's Cup awards given by *Site Selection* magazine and ranks nearly 400 such regions across the country based upon new investment and jobs announced in the previous year.

MAJOR INITIATIVES

Current Projects

Very few facility capital improvement projects were undertaken in 2005 by the County. The tightening of the County's overall budget during 2005 and 2004 resulted in capital improvements to County-owned buildings being addressed on an as-needed basis.

Gerber Poultry is a poultry processing plant that upgraded their plant and added new additions. These enhancement costs were in excess of \$1,000,000.

A \$54,000,000 effort involved the relocation of U.S. Route 30 from its present 2 lanes to a divided highway. The completed 8 miles of new road will stretch from Wooster's city limits east.

The economic condition in 2005 although challenging wasn't all bad news. Residential and agricultural development during 2005 added an additional \$87,000,000 to the tax base in the county as of the end of 2005, the total commercial and industrial development in the county exceeded \$36,000,000.

G & S Titanium moved to their new facility, investing nearly \$1,500,000 in this location.

United Titanium is embarking on a major enhancement and addition to their facility anticipating a \$4,000,000 investment.

LuK USA continues to thrive; phase three of their expansion will increase the facility by 50,000 square feet and add over \$2.5 million in brick and mortar.

Techni Graphics Systems expansion of 28,000 square-feet, will add more than a new building, it will add a new dimension to the local economy. The company received state and federal grants to help with the project which will bring in 250 new jobs.

Downtown Wooster added 12 new faces in 2005 offering unique specialized business and retailers.

Wooster Community Hospital along with *Dunlap Memorial Hospital* continues to grow. Dunlap's latest addition of 25,000 square feet and \$12,000,000 investments reflects continued commitment to the County and its residents.

The north-end of Wooster continues to attract retail and restaurants. Kohl's store, several banks and a strip plaza add additional flavor to the popular shopping area.

FUTURE PROJECTS

Wooster Hospital will be under construction once again with a new obstetrics and comprehensive cardiac care unit.

J.M. Smucker will undertake a \$5,000,000 expansion adding 47,000 square feet to their research lab to accommodate 132 new jobs being brought to the area.

Orrville School District is laying the groundwork to create a campus-like setting of school buildings at the former American Commercial vehicle plant.

Wayne County Library is scheduled to break ground on their much anticipated downtown campus.

The City of Orrville anticipates the return of Gradall to their original plant which will bring jobs back to Wayne County.

DEPARTMENTAL FOCUS

Auditor's Office

Improvements to county operations are an integral part in the evolution of county government. The Auditor's Office has implemented numerous enhancements to improve the operations and efficiency of the office. In an effort to display the Auditor's office's continued dedication to excellence, the following service efforts and accomplishments are being presented.

The Auditor's office continues to build and enhance the Geographic Information Systems (GIS) partnering with Emergency Management to complete a Road Centerline Project which will help facilitate wireless 911.

A new budgetary and payroll system is being launched by the office partnering with the Commissioner's and Treasurer's staff.

The Auditor's office along with the Treasurer's office will embark on a Real Tax/Appraisal software enhancement which will provide greater efficiency in servicing the tax payers.

Technology is on the move which will equate to better service.

FINANCIAL INFORMATION

Budgetary and Internal Control

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of the basic financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

The County utilizes a fully automated accounting system. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment to ensure that financial information generated is both accurate and reliable. Those purchase orders, which exceed the available appropriations, are returned to the department head.

The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Budget Commission. All funds, other than agency funds, are required to be budgeted and appropriated and, therefore, are included in the annual appropriated budget, except for the airport special revenue fund and the care center resident trust private purpose trust fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the object level within each department.

Accounting System

This is the fourth year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 creates basic financial statements for reporting on the County’s financial activities as follows:

Government-wide financial statements – These statements are prepared on the accrual basis of accounting, which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements – These statements present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statement of budgetary comparisons – These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County’s finances for 2005 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

Financial Highlights

Internal Service Fund - The only internal service fund of the County is the Health Care fund. The internal service fund has \$1,679,947 in net assets at December 31, 2005. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several governmental units within the county, that participates in the self-insurance program, which is deemed sufficient to cover outstanding claims of the County.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$119,620,508 at December 31, 2005. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board. The County's private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$204,678 at December 31, 2005.

Cash Management

The County pools its cash for maximum efficiency and to simplify accountability. The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. During the year ended December 31, 2005, the County's investments were limited to federal agency securities, repurchase agreements, certificates of deposit and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio). The total amount of investment income earned by governmental activities was \$1,672,214 for the year ended December 31, 2005, \$26,263 being credited directly to program revenues.

Protection of the County's cash and investments is provided by the Federal Deposit Insurance Corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. As required under Ohio law, pooled securities have been pledged in an amount equal to 105% of the total deposits, to secure the repayment of all public moneys deposited in a financial institution. A detailed description of the County's investment function is described in Note 4 to the financial statements.

Risk Management

The County has contracted with Arthur J. Gallagher & Company to meet the needs of the County for general liability, property, auto, crime, forgery, and employee liability, public officers' liability, and boiler and machinery insurance. The County also carries insurance coverage that protects individual departments from liabilities arising from normal operations. The County has contracted with Frontier Insurance Company to provide social service professional liability and with CNA Insurance Company to provide care center professional liability.

The County has also established a risk management program for the self-insurance of employee health care benefits. This risk management program is further described in Note 12 to the basic financial statements.

OTHER INFORMATION

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2005, by the Auditor of State's Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

The County participates in the federal “single audit” program which consists of a single audit of all federal and federal flow through funded programs administered by the County. Congressional legislation made the “single audit” program mandatory for most local governments, including Wayne County. This mandate began in 1985 as a requirement for federal funding eligibility. Information related to this audit, including the Federal Awards Receipts and Expenditures Schedule, findings and recommendations and a combined report on internal control and compliance, are published in a separate report.

Use of the Report

The report is published to provide the County Commissioners, as well as to provide our citizens and other interested persons, detailed information concerning the financial condition of the County, with particular emphasis placed on the utilization of resources during the past fiscal year. It is also intended that this report serves as a guide in formulating policies and in conducting the County’s future day-to-day activities. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County’s financial affairs have been included.

Use of this report by the various departments of the County is encouraged when furnishing information. Copies of this report are being placed for public inspection at the County Auditor’s Office.

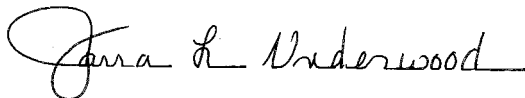
Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2004. This was the ninth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor’s Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy Auditor, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. Due credit should be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. I am very grateful to all of them.

Sincerely,



Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2005

Board of Commissioners

Cheryl Noah
Scott Wiggam
Ann Obrecht

Auditor

Jarra L. Underwood

Clerk of Courts

Carol White Millhoan

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Weist
Robert Brown

County Court Judges

Stuart K. Miller
D. William Evans

Engineer

Roger Terrill

Probate Court

Raymond Leisy

Prosecutor

Martin Frantz

Recorder

Jane Carmichael

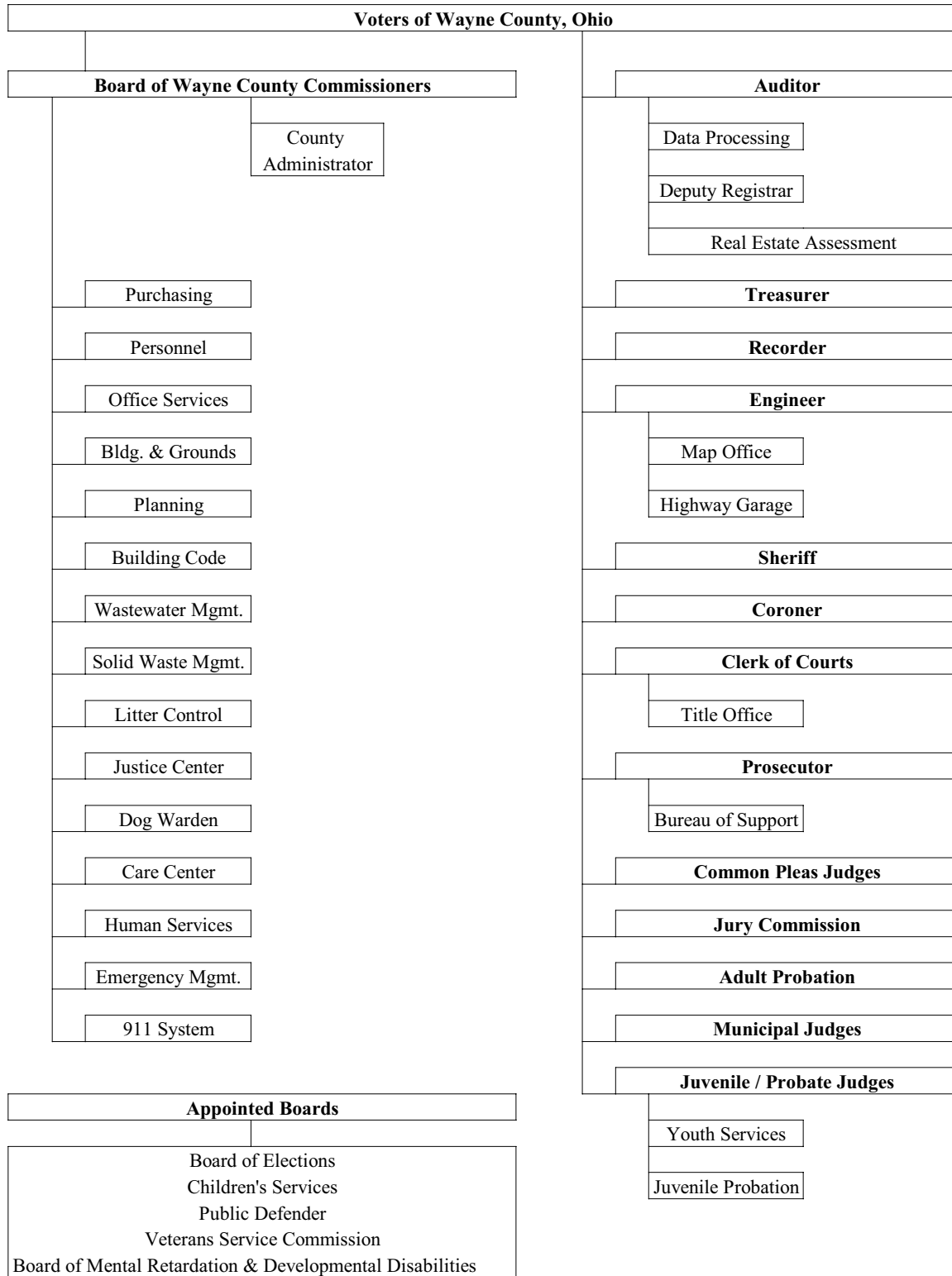
Sheriff

Thomas Maurer

Treasurer

Beverly Shaw

Wayne County, Ohio
 ORGANIZATION CHART
 DECEMBER 31, 2005



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wayne County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Carla E. Fudge

President

Jeffrey R. Emer

Executive Director

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Financial Section





Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Nick Amster Sheltered Workshop, Inc., which represent 4%, 4%, and 20%, respectively, of the assets, net assets and revenues of the aggregate discretely presented component unit and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Nick Amster Sheltered Workshop Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Motor Vehicle and Gas Tax, County Board of Mental Retardation and Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, the County restated beginning fund balances/net assets as of January 1, 2005 due to an overstatement of accounts payable and fund reclassifications.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 23, 2006

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

The discussion and analysis of Wayne County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2005 are as follows:

- The total net assets of the County increased \$22,202,291. Net assets of governmental activities increased \$20,025,829, which represents a 20.8% increase over 2004. Net assets of business-type activities increased \$2,176,462 or 38.4% from 2004.
- General revenues accounted for \$31,843,796 or 35.6% of total governmental activities revenue. Program specific revenues accounted for \$57,705,847 or 64.4% of total governmental activities revenue.
- Governmental activities capital assets increased \$17,693,908. Business-type activities capital assets increased \$2,720,682.
- The County had \$70,058,397 in expenses related to governmental activities; \$57,705,847 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$31,843,796 were adequate to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$23,853,097 in 2005, an increase of \$1,618,428 or 7% from 2004 revenues. The expenditures of the general fund totaled \$22,374,437 in 2005, an increase of \$1,000,825 or 4.7% from 2004 expenditures.
- The county board of mental retardation and developmentally disabled (MRDD) special revenue fund, the County's second largest major fund, had revenues of \$11,606,931 in 2005, an increase of \$460,656 or 4% from 2004 revenues. The expenditures totaled \$10,929,361 in 2005, an increase of \$496,969 or 4.8% from 2004 expenditures.
- In the general fund, the actual revenues came in \$3,563,244 higher than they were originally budgeted, and actual expenditures were \$141,675 less than the amount in the original budget. These positive variances are a result of the County's conservative budgeting process.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

The statement of net assets and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, there are six major governmental funds. The general fund is the largest major fund.

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2005?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions and other factors.

In the statement of net assets and the statement of activities, the County is divided into two distinct kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, the motor vehicle and gas tax, county board of mental retardation and developmentally disabled (MRDD), job and family services, children services board, and Wayne County care center special revenue funds. The analysis of the County's major funds begins on page 10. The only major proprietary fund is the sanitary sewer district fund.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental financial statements can be found on pages 18-30 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its sanitary sewer district operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 31-33 of this report.

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Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 34-35 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 36-67 of this report.

Government-Wide Financial Analysis

Recall that the statement of net assets provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net assets for 2005 compared to 2004.

Table 1 Net Assets

| | <i>Governmental Activities</i> | | <i>Business-Type Activities</i> | | <i>Totals</i> | |
|--|--------------------------------|----------------------|---------------------------------|---------------------|-----------------------|-----------------------|
| | <u>2005</u> | <u>2004</u> | <u>2005</u> | <u>2004</u> | <u>2005</u> | <u>2004</u> |
| <i>Assets</i> | | | | | | |
| <i>Current and Other</i> | | | | | | |
| <i>Assets</i> | \$ 62,965,980 | \$ 59,969,777 | \$ 1,951,309 | \$ 2,721,362 | \$ 64,917,289 | \$ 62,691,139 |
| <i>Capital Assets, Net</i> | <u>88,305,122</u> | <u>70,611,214</u> | <u>8,746,424</u> | <u>6,025,742</u> | <u>97,051,546</u> | <u>76,636,956</u> |
| <i>Total Assets</i> | <u>151,271,102</u> | <u>130,580,991</u> | <u>10,697,733</u> | <u>8,747,104</u> | <u>161,968,835</u> | <u>139,328,095</u> |
| <i>Liabilities</i> | | | | | | |
| <i>Other Liabilities</i> | 20,782,376 | 20,022,429 | 88,792 | 308,206 | 20,871,168 | 20,330,635 |
| <i>Long-Term Liabilities:</i> | | | | | | |
| <i>Due Within One Year</i> | 1,334,755 | 1,203,285 | 39,670 | 1,875,085 | 1,374,425 | 3,078,370 |
| <i>Due In More Than One Year</i> | <u>12,701,050</u> | <u>12,928,185</u> | <u>2,730,701</u> | <u>901,705</u> | <u>15,431,751</u> | <u>13,829,890</u> |
| <i>Total Liabilities</i> | <u>34,818,181</u> | <u>34,153,899</u> | <u>2,859,163</u> | <u>3,084,996</u> | <u>37,677,344</u> | <u>37,238,895</u> |
| <i>Net assets</i> | | | | | | |
| <i>Invested In Capital Asset, Net of Related</i> | 77,166,844 | 58,830,714 | 6,000,424 | 3,270,742 | 83,167,268 | 62,101,456 |
| <i>Restricted</i> | 28,765,948 | 27,937,893 | - | - | 28,765,948 | 27,937,893 |
| <i>Unrestricted</i> | <u>10,520,129</u> | <u>9,658,485</u> | <u>1,838,146</u> | <u>2,391,366</u> | <u>12,358,275</u> | <u>12,049,851</u> |
| <i>Total Net Assets</i> | <u>\$ 116,452,921</u> | <u>\$ 96,427,092</u> | <u>\$ 7,838,570</u> | <u>\$ 5,662,108</u> | <u>\$ 124,291,491</u> | <u>\$ 102,089,200</u> |

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2005, the County's assets exceeded liabilities by \$124,291,491. This amounts to \$116,452,921 in governmental activities and \$7,838,570 in business-type activities. The County's finances remained strong during 2005, as the economy continues its recovery.

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Capital assets reported on the government-wide financial statements represent the largest portion of the County's net assets. At year-end, capital assets represented 59.9% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt were \$83,167,268 at December 31, 2005. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2005, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

A portion of the County's net assets, \$28,765,948, or 23.1%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$12,358,275 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 on the following page shows the changes in net assets for governmental activities and business-type activities for 2005 compared to 2004.

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Table 2 Change in Net Assets

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Totals</u> | |
|---|--------------------------------|---------------------|---------------------------------|---------------------|----------------------|---------------------|
| | <u>2005</u> | <u>2004</u> | <u>2005</u> | <u>2004</u> | <u>2005</u> | <u>2004</u> |
| Revenues | | | | | | |
| <i>Program Revenues:</i> | | | | | | |
| <i>Charges for Services and Sales</i> | \$ 13,564,291 | 11,059,604 | \$ 1,561,752 | \$ 436,045 | \$ 15,126,043 | \$ 11,495,649 |
| <i>Operating Grants, Contributions and Interest</i> | 24,323,349 | 26,117,275 | 1,637,489 | - | 25,960,838 | 26,117,275 |
| <i>Capital Grants and Contributions</i> | 19,818,207 | 1,817,769 | - | 2,899,734 | 19,818,207 | 4,717,503 |
| <i>General Revenues:</i> | | | | | | |
| <i>Property Taxes</i> | 15,185,204 | 14,654,743 | - | - | 15,185,204 | 14,654,743 |
| <i>Sales Tax</i> | 9,538,188 | 9,320,992 | - | - | 9,538,188 | 9,320,992 |
| <i>Grants and Entitlements</i> | 4,491,322 | 4,491,042 | - | - | 4,491,322 | 4,491,042 |
| <i>Investment Earnings</i> | 1,645,951 | 739,335 | 6,669 | - | 1,652,620 | 739,335 |
| <i>Miscellaneous</i> | 983,131 | 791,536 | 32,959 | 235,000 | 1,016,090 | 1,026,536 |
| <i>Total Revenues</i> | <u>89,549,643</u> | <u>68,992,296</u> | <u>3,238,869</u> | <u>3,570,779</u> | <u>92,788,512</u> | <u>72,563,075</u> |
| Program Expenses | | | | | | |
| <i>General Government:</i> | | | | | | |
| <i>Legislative and Executive</i> | 10,872,431 | 8,860,910 | - | - | 10,872,431 | 8,860,910 |
| <i>Judicial</i> | 4,987,965 | 4,345,559 | - | - | 4,987,965 | 4,345,559 |
| <i>Public Safety</i> | 10,051,879 | 9,009,784 | - | - | 10,051,879 | 9,009,784 |
| <i>Public Works</i> | 8,747,609 | 7,868,727 | - | - | 8,747,609 | 7,868,727 |
| <i>Health</i> | 467,602 | 447,708 | - | - | 467,602 | 447,708 |
| <i>Human Services</i> | 32,897,269 | 29,638,176 | - | - | 32,897,269 | 29,638,176 |
| <i>Conservation and Recreation</i> | 61,930 | 86,405 | - | - | 61,930 | 86,405 |
| <i>Economic Development</i> | 181,528 | 711,183 | - | - | 181,528 | 711,183 |
| <i>Transportation</i> | - | 80,346 | - | - | - | 80,346 |
| <i>Urban Redevelopment and housing</i> | 219,017 | 351,503 | - | - | 219,017 | 351,503 |
| <i>Other</i> | 1,059,714 | 1,089,066 | - | - | 1,059,714 | 1,089,066 |
| <i>Interest and Fiscal Charges</i> | 511,453 | 573,619 | - | - | 511,453 | 573,619 |
| <i>Sanitary Sewer District</i> | - | - | 527,824 | 1,753,588 | 527,824 | 1,753,588 |
| <i>Total Expenses</i> | <u>70,058,397</u> | <u>63,062,986</u> | <u>527,824</u> | <u>1,753,588</u> | <u>70,586,221</u> | <u>64,816,574</u> |
| <i>Change in Net Assets Before Transfers</i> | 19,491,246 | 5,929,310 | 2,711,045 | 1,817,191 | 22,202,291 | 7,746,501 |
| <i>Transfers</i> | 534,583 | (158,000) | (534,583) | 158,000 | - | - |
| <i>Total Change in Net Assets</i> | <u>\$ 20,025,829</u> | <u>\$ 5,771,310</u> | <u>\$ 2,176,462</u> | <u>\$ 1,975,191</u> | <u>\$ 22,202,291</u> | <u>\$ 7,746,501</u> |

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Governmental Activities

Governmental net assets increased by \$20,025,829 in 2005. One of the most significant causes to this increase was the recognition of \$17,850,000 in capital assets attributed to the acquisition of what was previously part of Interstate Highway Route 30, east of Wooster, Ohio. This stretch of road was turned over (donated) to the County in 2005 as a result of the re-routing of the interstate by the State of Ohio. Net costs assigned to these assets, which is made up of roads and three bridges, are based on an estimated replacement cost, less any estimated depletion (reported as accumulated depreciation) due to the condition of the assets at the time they were contributed (donated) to the County. The balance of the increase in net assets was primarily the result of an increase in cash reserves from revenue recognized during the year in excess of expenses incurred.

Human services, which includes supporting the operations of the Wayne County care center, county board of MRDD, job and family services, bureau of support, and the children services board, accounts for \$32,897,269 of expenses, or 47.0% of total governmental expenses of the County. These expenses were funded by \$19,853,437 in program revenues in 2005, compared to \$19,368,467 in 2004.

General government expenses composed of legislative and executive and judicial programs totaled \$15,860,396 or 22.6% of total governmental expenses. General government expenses were covered by \$7,901,520 in program revenues in 2005 as compared to \$6,437,110 in 2004.

The state and federal government contributed to the County revenues in the amount of \$24,323,349 in operating grants, contributions and interest, and \$19,818,207 in capital grants contributions and interest. These revenues are restricted to a particular program or purpose. \$40,981,732 or 92.8% of the total grants, contributions and interest subsidized human services and the public works programs.

General revenues totaled \$31,843,796, and amounted to 35.6% of total revenues. These revenues primarily consist of property and sales tax revenue of \$24,723,392, or 77.6% of total general revenues in 2005. Property taxes increased by 3.6% during 2005 and sales tax revenue increased 2.3% in 2005. The other primary source of general revenues is grants and entitlements not restricted to specific programs, with local government and local government revenue assistance making up the largest amount. Unrestricted grants and entitlement remained constant as compared to the prior year. Investment earnings of \$1,645,951, which are not restricted for a particular program, increased by \$906,616 or 123% due to increased interest rates of certificates of deposits and more significantly in securities issued by federal government agencies.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services for 2005 compared to 2004. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

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Table 3 Governmental Activities

| | <i>Total Cost of Services <u>2005</u></i> | <i>Total Cost of Services <u>2004</u></i> | <i>Net Costs of Services <u>2005</u></i> | <i>Net Costs of Services <u>2004</u></i> |
|--|---|---|--|--|
| Program Expenses | | | | |
| <i>General Government:</i> | | | | |
| <i>Legislative and Executive</i> | \$ 10,872,431 | \$ 8,860,910 | \$ (4,362,284) | \$ (3,822,438) |
| <i>Judicial</i> | 4,987,965 | 4,345,559 | (3,596,592) | (2,946,921) |
| <i>Public Safety</i> | 10,051,879 | 9,009,784 | (6,823,269) | (5,904,450) |
| <i>Public Works</i> | 8,747,609 | 7,868,727 | 17,149,140 | 390,824 |
| <i>Health</i> | 467,602 | 447,708 | (194,808) | 133,493 |
| <i>Human Services</i> | 32,897,269 | 29,638,176 | (13,043,832) | (10,269,709) |
| <i>Conservation and Recreation</i> | 61,930 | 86,405 | (61,930) | (86,405) |
| <i>Economic Development</i> | 181,528 | 711,183 | 31,035 | (143,959) |
| <i>Transportation</i> | - | 80,346 | 8,838 | (14,184) |
| <i>Urban Redevelopment and housing</i> | 219,017 | 351,503 | (50,104) | (21,766) |
| <i>Other</i> | 1,059,714 | 1,089,066 | (897,291) | (840,322) |
| <i>Interest and Fiscal Charges</i> | 511,453 | 573,619 | (511,453) | (573,619) |
| <i>Total</i> | <u>\$ 70,058,397</u> | <u>\$ 63,062,986</u> | <u>\$ (12,352,550)</u> | <u>\$ (24,099,456)</u> |

The dependence upon general revenues for governmental activities is apparent, with 17.6% and 38.2% of expenses supported through taxes and other general revenues during 2005 and 2004, respectively.

Business-Type Activities

The sanitary sewer district is the County's only business-type activity. This program had total revenues of \$3,238,869 and expenses of \$527,824 for fiscal year 2005. The sanitary sewer district net asset balance increased \$2,711,045, exclusive of transfers from other funds, as compared to the ending 2004 net asset balance. The primary factor contributing to this increase was from the capitalization of assets related to the completion of the Kidron Waste Water Treatment Plant.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at year-end.

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The County's governmental funds (as presented on the balance sheet on pages 18-19) reported a total fund balance of \$35,266,621, which is \$2,078,967 more than last year's balance of \$33,187,654, or a 6.3% increase. Some of the most significant changes in fund balances occurred within the general fund and the motor vehicle and gas tax, county board of MRDD and children services board major special revenue funds.

The general fund balance increased in 2005 by \$366,930, or 5%, as compared to 2004. The primary factor contributing to this increase was the result of an improving economy that increased revenues from permissive sales taxes and interest earnings.

The motor vehicle and gas tax fund reported a decrease in fund balance of \$402,037, or 20% as compared to 2004. This decrease in fund balance was caused by additional improvement projects to the County's infrastructure using an available carry over fund balance from 2004.

The county board of MRDD fund reported an increase in fund balance of \$688,825, or 9% as compared to 2004. The primary cause to this increase in fund balance was the result of receiving a final Medicaid settlement from the year 2000.

The children services board fund reported an increase in fund balance of \$870,401, or 31% as compared to 2004. This children services board has been, and will continue to, closely monitor expenditures, tighten the budget and accumulate resources when possible. This will be done in order to have resources available for the periods after the expiration of a tax levy scheduled for 2010 in anticipation of the levy not being renewed by the citizenry.

Budgeting Highlights - General Fund

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues increased \$1,782,012 as compared to the original budgeted amount. The most significant amount was an increase of \$530,000 in interest income. The primary cause of this increase was the result of improved investment earnings as interest rates increased. The original budget amount was based on a conservative estimate using the 2004 interest earnings. Actual revenue exceeded final budgeted amounts by \$1,781,232. The most significant increase was \$655,703 in permissive sales taxes. The increase was due to the budgeting process for permissive sales tax. The County only budgets 11 months of these revenues for the year due to the unpredictability of receiving 12 months of these revenues from the state in a timely manner.

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The final expenditure budget exceeded the original budget amount by \$1,578,204. The most significant increase was to public safety, which increased \$1,202,197, or 14.4%. The primary need for this increase in budget was that \$977,000 of the detention home's 2006 expenditure budget was appropriated prior to the end of 2005. Final expenditures reported were less than the final budgeted amounts by \$1,719,879. This was caused also by the budgeting for the detention home and \$400,000 of an unspent contingency budget for post-closure care costs of the Mt. Eaton Landfill. See Note 19 to the basic financial statements for more detail on the landfill.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, however in more detail.

Capital Assets and Debt Administration

Capital Assets

At the end of 2005, the County had \$97,051,546 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$88,305,122 was reported in governmental activities and \$8,746,424 was reported in business-type activities. Table 4 shows 2005 balances compared to 2004:

Table 4 Capital Assets at December 31

| | <i>Governmental Activities</i> | | <i>Business-Type Activities</i> | | <i>Totals</i> | |
|-----------------------------------|--------------------------------|----------------------|---------------------------------|---------------------|----------------------|----------------------|
| | <u>2005</u> | <u>2004</u> | <u>2005</u> | <u>2004</u> | <u>2005</u> | <u>2004</u> |
| <i>Land</i> | \$ 4,496,048 | \$ 4,444,278 | \$ 615,474 | \$ 615,474 | \$ 5,111,522 | \$ 5,059,752 |
| <i>Construction in Progress</i> | 1,698,610 | 1,082,851 | - | 1,029,530 | 1,698,610 | 2,112,381 |
| <i>Buildings and Improvements</i> | 41,699,718 | 41,528,718 | 4,477,440 | 2,846,552 | 46,177,158 | 44,375,270 |
| <i>Equipment</i> | 10,665,718 | 10,401,423 | 106,787 | 99,846 | 10,772,505 | 10,501,269 |
| <i>Infrastructure</i> | 75,419,968 | 52,371,144 | - | - | 75,419,968 | 52,371,144 |
| <i>Sewer Mains</i> | - | - | 4,532,823 | 2,306,041 | 4,532,823 | 2,306,041 |
| <i>Less: Accumulated</i> | | | | | | |
| <i>Depreciation</i> | <u>(45,674,940)</u> | <u>(39,217,200)</u> | <u>(986,100)</u> | <u>(871,701)</u> | <u>(46,661,040)</u> | <u>(40,088,901)</u> |
| <i>Total</i> | <u>\$ 88,305,122</u> | <u>\$ 70,611,214</u> | <u>\$ 8,746,424</u> | <u>\$ 6,025,742</u> | <u>\$ 97,051,546</u> | <u>\$ 76,636,956</u> |

The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred from the capitalization of assets related to the Interstate Route 30 project and the completion of the Kidron Waste Water Treatment Plant. Both of these projects have been previously discussed. See Note 9 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

Debt Administration

At December 31, 2005, the County had \$11,227,000 in general obligation bonds and \$2,746,000 in sanitary sewer revenue and improvement bonds. Of this total, \$606,700 is due within one year and \$13,366,300 is due in more than one year. Table 5 summarizes the bonds, loan and capital leases outstanding as of December 31:

Wayne County, Ohio
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(Unaudited)

Table 5 Outstanding Debt and Capital Leases, December 31,

| | <i>Governmental Activities</i> | | <i>Business-Type Activities</i> | |
|---|--------------------------------|----------------------|---------------------------------|---------------------|
| | <u>2005</u> | <u>2004</u> | <u>2005</u> | <u>2004</u> |
| <i>General Obligation Bonds</i> | | | | |
| <i>Sewer District Improvements</i> | \$ 70,000 | \$ 105,000 | \$ - | \$ - |
| <i>1991 Human Service Building</i> | 570,000 | 647,500 | - | - |
| <i>1992 Human Service Building</i> | 112,000 | 128,000 | - | - |
| <i>2002 Engineering Facility Improvement</i> | 3,275,000 | 3,410,000 | - | - |
| <i>2002 Justice Facility Improvement</i> | 7,200,000 | 7,490,000 | - | - |
| <i>Other Obligations</i> | | | | |
| <i>2004 Sewer System Revenue</i> | - | - | 886,000 | 895,000 |
| <i>2004 Sanitary Sewer Anticipation Notes</i> | - | - | - | 1,860,000 |
| <i>2004 Sanitary Sewer Improvement Bonds</i> | - | - | 1,860,000 | - |
| <i>Capital Leases</i> | - | 4,913 | - | - |
| <i>Total</i> | <u>\$ 11,227,000</u> | <u>\$ 11,785,413</u> | <u>\$ 2,746,000</u> | <u>\$ 2,755,000</u> |

At December 31, 2005, the County's overall legal debt margin was \$46,617,738 with an unvoted debt margin of \$17,333,904. The County maintains an Aa-3 rating from Moody's Investors Service. See Note 11 to the basic financial statements for detail on the County's long-term debt obligations

Economic Factors

Wayne County has moved from 49th to 12th place among the top micropolitan regions in the Country. The Top Micropolitans rankings is part of the Governor's Cup awards given by *Site Selection* magazine and ranks nearly 400 such regions across the country based upon new investment and jobs announced in the previous year.

Over a dozen current and new companies have announced plans to expand or locate operations in Wayne County during 2005 or soon after. These plans represent an estimated \$70 million in new capital investments along with an estimated 700 new or current jobs being retained within the County.

The County's residential and commercial construction continues to grow steadily making the financial outlook a positive one.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jarra L. Underwood, Wayne County Auditor, 428 West Liberty Street, Wooster, Ohio, 44691.

**BASIC
FINANCIAL
STATEMENTS**

Wayne County, Ohio
Statement of Net Assets
December 31, 2005
Component Unit: June 30, 2005

| | Primary Government | | | Component Unit |
|---|-------------------------|--------------------------|-----------------------|-------------------|
| | Governmental Activities | Business-Type Activities | Total | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 36,375,284 | \$ 1,534,919 | \$ 37,910,203 | \$ - |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 477,538 | - | 477,538 | 60,169 |
| Investments: | | | | |
| In Segregated Accounts | - | - | - | 342,720 |
| Deposits | - | - | - | 1,000 |
| Receivables: | | | | |
| Taxes | 15,193,817 | - | 15,193,817 | - |
| Accounts | 390,603 | 49,471 | 440,074 | 125,087 |
| Sales Tax | 1,371,930 | - | 1,371,930 | - |
| Accrued Interest | 283,416 | - | 283,416 | 713 |
| Due from Primary Government | - | - | - | 25,951 |
| Due from Other Governments | 7,769,263 | 362,124 | 8,131,387 | - |
| Internal Balances | (4,795) | 4,795 | - | - |
| Materials and Supplies Inventory | 313,850 | - | 313,850 | 5,522 |
| Loans Receivable | 284,308 | - | 284,308 | - |
| Prepaid Items | 422,044 | - | 422,044 | 3,520 |
| Deferred Charges | 88,722 | - | 88,722 | - |
| Nondepreciable Capital Assets | 6,194,658 | 615,474 | 6,810,132 | - |
| Depreciable Capital Assets (Net) | 82,110,464 | 8,130,950 | 90,241,414 | 26,621 |
| <i>Total Assets</i> | <u>151,271,102</u> | <u>10,697,733</u> | <u>161,968,835</u> | <u>591,303</u> |
| Liabilities | | | | |
| Accounts Payable | 1,798,900 | 44,916 | 1,843,816 | 20,984 |
| Contracts Payable | 199,713 | - | 199,713 | - |
| Accrued Wages and Benefits | 1,673,543 | 12,450 | 1,685,993 | 54,608 |
| Matured Compensated Absences Payable | 54,956 | - | 54,956 | - |
| Accrued Interest Payable | 41,912 | 20,337 | 62,249 | - |
| Due to Other Governments | 1,413,624 | 11,089 | 1,424,713 | - |
| Due to Component Unit | 25,951 | - | 25,951 | - |
| Claims Payable | 505,259 | - | 505,259 | - |
| Unearned Revenue | 15,045,127 | - | 15,045,127 | 4,116 |
| Deposits Held and Due to Others | 23,391 | - | 23,391 | - |
| Long Term Liabilities: | | | | |
| Due Within One Year | 1,334,755 | 39,670 | 1,374,425 | - |
| Due In More Than One Year | 12,701,050 | 2,730,701 | 15,431,751 | 1,582 |
| <i>Total Liabilities</i> | <u>34,818,181</u> | <u>2,859,163</u> | <u>37,677,344</u> | <u>81,290</u> |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 77,166,844 | 6,000,424 | 83,167,268 | 26,621 |
| Restricted for: | | | | |
| Capital Projects | 3,245,219 | - | 3,245,219 | - |
| Debt Service | 787,436 | - | 787,436 | - |
| Public Works Projects | 3,359,183 | - | 3,359,183 | - |
| Human Services Programs | 17,409,275 | - | 17,409,275 | - |
| Community Development Projects | 739,489 | - | 739,489 | - |
| Other Purposes | 3,225,346 | - | 3,225,346 | - |
| Unrestricted | 10,520,129 | 1,838,146 | 12,358,275 | 483,392 |
| <i>Total Net Assets</i> | <u>\$ 116,452,921</u> | <u>\$ 7,838,570</u> | <u>\$ 124,291,491</u> | <u>\$ 510,013</u> |

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Activities

For the Year Ended December 31, 2005

Component Unit: For the Fiscal Year Ended June 30, 2005

| | Expenses | Program Revenues | | |
|---------------------------------------|----------------------|--------------------------------|--|----------------------------------|
| | | Charges for Services and Sales | Operating Grants, Contributions and Interest | Capital Grants and Contributions |
| Governmental Activities | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 10,872,431 | \$ 5,472,404 | \$ 1,037,743 | \$ - |
| Judicial | 4,987,965 | 1,166,958 | 224,415 | - |
| Public Safety | 10,051,879 | 1,739,546 | 1,489,064 | - |
| Public Works | 8,747,609 | 438,276 | 5,662,166 | 19,796,307 |
| Health | 467,602 | 255,722 | 17,072 | - |
| Human Services | 32,897,269 | 4,330,178 | 15,501,359 | 21,900 |
| Conservation and Recreation | 61,930 | - | - | - |
| Economic Development and Assistance | 181,528 | - | 212,563 | - |
| Transportation | - | - | 8,838 | - |
| Urban Redevelopment and Housing | 219,017 | - | 168,913 | - |
| Other | 1,059,714 | 161,207 | 1,216 | - |
| Debt service: | | | | |
| Interest and Fiscal Charges | 511,453 | - | - | - |
| <i>Total Governmental Activities</i> | <u>70,058,397</u> | <u>13,564,291</u> | <u>24,323,349</u> | <u>19,818,207</u> |
| Business-Type Activities | | | | |
| Sewer District | 527,824 | 1,561,752 | 1,637,489 | - |
| <i>Total Business-Type Activities</i> | <u>527,824</u> | <u>1,561,752</u> | <u>1,637,489</u> | <u>-</u> |
| <i>Total - Primary Government</i> | <u>\$ 70,586,221</u> | <u>\$ 15,126,043</u> | <u>\$ 25,960,838</u> | <u>\$ 19,818,207</u> |
| Component Units | | | | |
| Nick Amster Sheltered Workshop, Inc. | <u>\$ 5,185,072</u> | <u>\$ 909,159</u> | <u>\$ 4,211,450</u> | <u>\$ -</u> |

General Revenues

Property Taxes Levied for:

General Fund

Human Services - County Board of MRDD

Human Services - Children Services Board

Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Net Transfers

Change in Net Assets

Net Assets Beginning of Year, Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government

| Governmental Activities | Business-Type Activities | Total | Component Unit |
|----------------------------|-----------------------------|-----------------------|-------------------|
| \$ (4,362,284) | \$ - | \$ (4,362,284) | \$ - |
| (3,596,592) | - | (3,596,592) | - |
| (6,823,269) | - | (6,823,269) | - |
| 17,149,140 | - | 17,149,140 | - |
| (194,808) | - | (194,808) | - |
| (13,043,832) | - | (13,043,832) | - |
| (61,930) | - | (61,930) | - |
| 31,035 | - | 31,035 | - |
| 8,838 | - | 8,838 | - |
| (50,104) | - | (50,104) | - |
| (897,291) | - | (897,291) | - |
| <u>(511,453)</u> | <u>-</u> | <u>(511,453)</u> | <u>-</u> |
| <u>(12,352,550)</u> | <u>-</u> | <u>(12,352,550)</u> | <u>-</u> |
| | | | |
| <u>-</u> | <u>2,671,417</u> | <u>2,671,417</u> | <u>-</u> |
| <u>-</u> | <u>2,671,417</u> | <u>2,671,417</u> | <u>-</u> |
| | | | |
| <u>(12,352,550)</u> | <u>2,671,417</u> | <u>(9,681,133)</u> | <u>-</u> |
| | | | |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>(64,463)</u> |
| | | | |
| 3,731,097 | - | 3,731,097 | - |
| 6,593,307 | - | 6,593,307 | - |
| 3,785,863 | - | 3,785,863 | - |
| 1,074,937 | - | 1,074,937 | - |
| 9,538,188 | - | 9,538,188 | - |
| 4,491,322 | - | 4,491,322 | - |
| 1,645,951 | 6,669 | 1,652,620 | 19,349 |
| 983,131 | 32,959 | 1,016,090 | 971 |
| <u>31,843,796</u> | <u>39,628</u> | <u>31,883,424</u> | <u>20,320</u> |
| | | | |
| 534,583 | (534,583) | - | - |
| | | | |
| 20,025,829 | 2,176,462 | 22,202,291 | (44,143) |
| | | | |
| 96,427,092 | 5,662,108 | 102,089,200 | 554,156 |
| <u>\$ 116,452,921</u> | <u>\$ 7,838,570</u> | <u>\$ 124,291,491</u> | <u>\$ 510,013</u> |

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2005

| | General | Motor Vehicle and Gas Tax | County Board of MRDD | Job and Family Services |
|--|----------------------|------------------------------|-------------------------|----------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 6,251,590 | \$ 1,110,922 | \$ 8,849,763 | \$ 1,600,463 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 36,595 | - | - | - |
| Receivables: | | | | |
| Taxes | 3,729,108 | - | 6,559,626 | - |
| Accounts | 228,391 | - | 478 | 2,088 |
| Sales Tax | 1,277,075 | 94,855 | - | - |
| Accrued Interest | 282,553 | - | 199 | - |
| Due from Other Funds | 48,374 | - | - | 1,843 |
| Due from Other Governments | 1,799,651 | 2,855,192 | 1,364,903 | 730,631 |
| Materials and Supplies Inventory | 135,417 | 57,422 | 56,169 | 16,785 |
| Loans Receivable | - | - | - | - |
| Prepaid Items | 305,162 | - | 76,925 | - |
| <i>Total Assets</i> | <u>\$ 14,093,916</u> | <u>\$ 4,118,391</u> | <u>\$ 16,908,063</u> | <u>\$ 2,351,810</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 425,899 | \$ 303,844 | \$ 73,986 | \$ 387,567 |
| Contracts Payable | 1,500 | 70,226 | - | - |
| Accrued Wages and Benefits | 638,171 | 117,093 | 345,751 | 139,137 |
| Matured Compensated Absences Payable | 5,395 | - | - | - |
| Due to Other Governments | 440,646 | 91,016 | 312,507 | 226,716 |
| Due to Other Funds | 14,111 | - | - | 97,499 |
| Due to Component Unit | 910 | - | 25,041 | - |
| Deferred Revenue | 4,634,431 | 1,949,320 | 7,563,116 | - |
| Deposits Held and Due to Others | 23,391 | - | - | - |
| <i>Total Liabilities</i> | <u>6,184,454</u> | <u>2,531,499</u> | <u>8,320,401</u> | <u>850,919</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 1,655,411 | 321,643 | 185,764 | 518,184 |
| Reserved for Inventory | 135,417 | 57,422 | 56,169 | 16,785 |
| Reserved for Prepaid Items | 305,162 | - | 76,925 | - |
| Reserved for Loans | - | - | - | - |
| Unreserved: | | | | |
| Designated for Landfill Contingencies | 400,000 | - | - | - |
| Undesignated Reported in: | | | | |
| General Fund | 5,413,472 | - | - | - |
| Special Revenue Funds | - | 1,207,827 | 8,268,804 | 965,922 |
| Debt Service Fund | - | - | - | - |
| Capital Projects Funds | - | - | - | - |
| <i>Total Fund Balances</i> | <u>7,909,462</u> | <u>1,586,892</u> | <u>8,587,662</u> | <u>1,500,891</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 14,093,916</u> | <u>\$ 4,118,391</u> | <u>\$ 16,908,063</u> | <u>\$ 2,351,810</u> |

See accompanying notes to the basic financial statements.

| Wayne County Care Center | Children Services Board | Other Governmental Funds | Total Governmental Funds |
|-----------------------------|----------------------------|--------------------------------|--------------------------------|
| \$ 2,709,181 | \$ 3,878,590 | \$ 9,266,014 | \$ 33,666,523 |
| - | - | 440,943 | 477,538 |
| 1,110,928 | 3,794,155 | - | 15,193,817 |
| 159,646 | - | - | 390,603 |
| - | - | - | 1,371,930 |
| - | 493 | 171 | 283,416 |
| - | 107,518 | 26,300 | 184,035 |
| 61,589 | 552,838 | 404,459 | 7,769,263 |
| 22,238 | 6,426 | 19,393 | 313,850 |
| - | - | 284,308 | 284,308 |
| - | 32,168 | 7,789 | 422,044 |
| <u>\$ 4,063,582</u> | <u>\$ 8,372,188</u> | <u>\$ 10,449,377</u> | <u>\$ 60,357,327</u> |
| \$ 33,382 | \$ 295,541 | \$ 271,015 | \$ 1,791,234 |
| - | - | 127,987 | 199,713 |
| 132,932 | 158,774 | 137,171 | 1,669,029 |
| - | 48,578 | 983 | 54,956 |
| 93,175 | 74,668 | 172,941 | 1,411,669 |
| 1,710 | - | 75,510 | 188,830 |
| - | - | - | 25,951 |
| 1,158,101 | 4,151,478 | 269,487 | 19,725,933 |
| - | - | - | 23,391 |
| <u>1,419,300</u> | <u>4,729,039</u> | <u>1,055,094</u> | <u>25,090,706</u> |
| 106,798 | 151,150 | 1,689,954 | 4,628,904 |
| 22,238 | 6,426 | 19,393 | 313,850 |
| - | 32,168 | 7,789 | 422,044 |
| - | - | 284,308 | 284,308 |
| - | - | - | 400,000 |
| - | - | - | 5,413,472 |
| 2,515,246 | 3,453,405 | 4,329,071 | 20,740,275 |
| - | - | 829,348 | 829,348 |
| - | - | 2,234,420 | 2,234,420 |
| <u>2,644,282</u> | <u>3,643,149</u> | <u>9,394,283</u> | <u>35,266,621</u> |
| <u>\$ 4,063,582</u> | <u>\$ 8,372,188</u> | <u>\$ 10,449,377</u> | <u>\$ 60,357,327</u> |

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Wayne County, Ohio

Reconciliation of Total Governmental Fund Balances to

Net Assets of Governmental Activities

December 31, 2005

| | | | |
|--|----|--------------|--------------------|
| Total Governmental Fund Balances | | \$ | 35,266,621 |
| <i>Amounts reported for governmental activities in the statement of net assets are different because:</i> | | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | | | 88,305,122 |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds: | | | |
| Property taxes | \$ | 501,827 | |
| Due from other governments | | 3,419,604 | |
| Grants | | 1,268,795 | |
| Total | | | 5,190,226 |
| Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on an accrual basis. | | | 88,722 |
| An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets. | | | 1,679,947 |
| Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds: | | | |
| General obligation bonds | \$ | (11,227,000) | |
| Accrued interest payable | | (41,912) | |
| Compensated absences | | (2,808,805) | |
| Total | | | (14,077,717) |
| Net Assets of Governmental Activities | | \$ | <u>116,452,921</u> |

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2005

| | General | Motor Vehicle and Gas Tax | County Board of MRDD | Job and Family Services |
|---|---------------------|------------------------------|-------------------------|----------------------------|
| Revenues | | | | |
| Property and Other Local Taxes | \$ 3,706,690 | \$ - | \$ 6,551,486 | \$ - |
| Permissive Sales Taxes | 8,344,102 | 1,194,086 | - | - |
| Charges for Services | 4,833,145 | 8,409 | 161,985 | - |
| Licenses and Permits | 340,785 | - | - | - |
| Fines and Forfeitures | 332,180 | 106,018 | - | - |
| Intergovernmental | 3,343,117 | 5,635,925 | 4,671,931 | 7,859,202 |
| Special Assessments | - | - | - | - |
| Interest | 1,645,951 | - | 1,928 | - |
| Rent | 150,771 | - | - | - |
| Contributions and Donations | - | 25,502 | - | - |
| Other | 1,156,356 | 125,205 | 219,601 | 851,532 |
| <i>Total Revenues</i> | <u>23,853,097</u> | <u>7,095,145</u> | <u>11,606,931</u> | <u>8,710,734</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 7,894,868 | - | - | - |
| Judicial | 4,173,526 | - | - | - |
| Public Safety | 8,190,867 | - | - | - |
| Public Works | 157,203 | 7,225,431 | - | - |
| Health | 217,775 | - | - | - |
| Human Services | 776,003 | - | 10,929,361 | 8,947,724 |
| Conservation and Recreation | 64,179 | - | - | - |
| Economic Development and Assistance | - | - | - | - |
| Other | 900,016 | - | - | - |
| Capital Outlay | - | - | - | - |
| Urban Redevelopment and Housing | - | - | - | - |
| Debt service: | | | | |
| Principal Retirement | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| <i>Total Expenditures</i> | <u>22,374,437</u> | <u>7,225,431</u> | <u>10,929,361</u> | <u>8,947,724</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,478,660</u> | <u>(130,286)</u> | <u>677,570</u> | <u>(236,990)</u> |
| Other Financing Sources (Uses) | | | | |
| Other Financing Sources | - | - | - | - |
| Proceeds on Sale of Assets | 3,286 | - | - | - |
| Transfers In | 1,323,097 | - | - | 456,560 |
| Transfers Out | (2,450,282) | (282,439) | - | - |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,123,899)</u> | <u>(282,439)</u> | <u>-</u> | <u>456,560</u> |
| <i>Net Change in Fund Balance</i> | 354,761 | (412,725) | 677,570 | 219,570 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | 7,542,532 | 1,988,929 | 7,898,837 | 1,278,953 |
| <i>Increase (Decrease) In Reserve for Inventory</i> | 12,169 | 10,688 | 11,255 | 2,368 |
| <i>Fund Balance End of Year</i> | <u>\$ 7,909,462</u> | <u>\$ 1,586,892</u> | <u>\$ 8,587,662</u> | <u>\$ 1,500,891</u> |

See accompanying notes to the basic financial statements.

| Wayne County Care Center | Childrens Service Board | Other Governmental Funds | Total Governmental Funds |
|-----------------------------|----------------------------|--------------------------------|--------------------------------|
| \$ 1,107,471 | \$ 3,761,324 | \$ - | \$ 15,126,971 |
| - | - | - | 9,538,188 |
| 2,608,700 | 785,402 | 2,531,130 | 10,928,771 |
| - | - | 265 | 341,050 |
| - | - | 207,814 | 646,012 |
| 140,967 | 2,538,538 | 6,848,154 | 31,037,834 |
| - | - | 2,350 | 2,350 |
| - | 493 | 23,842 | 1,672,214 |
| - | - | 275,687 | 426,458 |
| - | - | - | 25,502 |
| 24,714 | 55,992 | 325,759 | 2,759,159 |
| <u>3,881,852</u> | <u>7,141,749</u> | <u>10,215,001</u> | <u>72,504,509</u> |
| - | - | 2,767,643 | 10,662,511 |
| - | - | 431,691 | 4,605,217 |
| - | - | 1,550,379 | 9,741,246 |
| - | - | 402,542 | 7,785,176 |
| - | - | 255,121 | 472,896 |
| 3,966,724 | 6,271,248 | 1,833,291 | 32,724,351 |
| - | - | - | 64,179 |
| - | - | 197,450 | 197,450 |
| - | - | 129,520 | 1,029,536 |
| - | - | 2,405,907 | 2,405,907 |
| - | - | 219,017 | 219,017 |
| 4,913 | - | 553,500 | 558,413 |
| 232 | - | 528,929 | 529,161 |
| <u>3,971,869</u> | <u>6,271,248</u> | <u>11,274,990</u> | <u>70,995,060</u> |
| <u>(90,017)</u> | <u>870,501</u> | <u>(1,059,989)</u> | <u>1,509,449</u> |
| - | - | 700 | 700 |
| - | - | - | 3,286 |
| - | - | 2,210,424 | 3,990,081 |
| - | - | (722,777) | (3,455,498) |
| <u>-</u> | <u>-</u> | <u>1,488,347</u> | <u>538,569</u> |
| (90,017) | 870,501 | 428,358 | 2,048,018 |
| 2,730,157 | 2,772,748 | 8,975,498 | 33,187,654 |
| 4,142 | (100) | (9,573) | 30,949 |
| <u>\$ 2,644,282</u> | <u>\$ 3,643,149</u> | <u>\$ 9,394,283</u> | <u>\$ 35,266,621</u> |

Wayne County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005*

Net Change in Fund Balances - Total Governmental Funds \$ 2,048,018

***Amounts reported for governmental activities in the
statement of activities are different because:***

Governmental funds report capital outlays as expenditures;
however, in the statement of activities, the cost of those
assets is allocated over their estimated useful lives as
depreciation expense. This is the amount by which
capital asset additions exceeded depreciation in the current period:

| | | |
|---------------------------|-------------------|------------|
| Capital Asset Additions | \$ 21,589,148 | |
| Current Year Depreciation | (3,682,909) | |
| Total | <u>17,906,239</u> | 17,906,239 |

Governmental funds only report the disposal of capital assets to the
extent proceeds are received from the sale. In the statement of
activities, a gain or loss is reported for each disposal.

(212,331)

Revenues in the statement of activities that do not provide
current financial resources are not reported as revenues
in the funds:

| | | |
|----------------------------|------------------|-----------|
| Property Taxes | \$ 58,233 | |
| Due From Other Governments | (2,004,867) | |
| Grants | 1,268,795 | |
| Rent | (20,647) | |
| Total | <u>(698,486)</u> | (698,486) |

Governmental funds report expenditures for inventory when purchased.
However, in the statement of activities they are reported as an
expense when consumed.

30,949

Governmental funds report the effect of issuance costs and similar items
when debt is first issued, whereas these amounts are deferred and
amortized in the statement of activities.

(5,388)

Some expenses reported in the statement of activities do not
require the use of current financial resources and therefore
are not reported as expenditures in governmental funds:

| | | |
|--|----------------|---------|
| Decrease in general obligation bonds payable | \$ 553,500 | |
| Increase in compensated absences | (462,748) | |
| Decrease in capital lease payable | 4,913 | |
| Decrease in accrued interest payable | 23,096 | |
| Total | <u>118,761</u> | 118,761 |

The internal service fund used by management to charge the cost of
insurance to individual funds is not reported in the government-wide
statements of activities. Governmental fund expenditures and the related
internal service fund revenues are eliminated. The net revenue
(expense) of the internal service fund is allocated among the
governmental activities.

838,067

Change in Net Assets of Governmental Activities \$ 20,025,829

Wayne County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2005

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|---------------------|---|
| Revenues | | | | |
| Property and Other Local Taxes | \$ 3,443,853 | \$ 3,593,853 | \$ 3,702,673 | \$ 108,820 |
| Permissive Sales Taxes | 7,400,000 | 7,767,000 | 8,422,703 | 655,703 |
| Charges for Services | 3,908,040 | 4,270,052 | 4,680,090 | 410,038 |
| Licenses and Permits | 314,750 | 314,750 | 344,234 | 29,484 |
| Fines and Forfeitures | 235,500 | 235,500 | 307,191 | 71,691 |
| Intergovernmental | 3,015,507 | 3,079,507 | 3,324,719 | 245,212 |
| Interest | 800,000 | 1,330,000 | 1,466,838 | 136,838 |
| Rent | 165,000 | 165,000 | 144,137 | (20,863) |
| Other | 601,000 | 910,000 | 1,054,309 | 144,309 |
| <i>Total Revenues</i> | <u>19,883,650</u> | <u>21,665,662</u> | <u>23,446,894</u> | <u>1,781,232</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 8,822,551 | 9,021,292 | 8,444,305 | 576,987 |
| Judicial | 4,263,027 | 4,314,266 | 4,168,100 | 146,166 |
| Public Safety | 8,340,898 | 9,543,095 | 9,291,507 | 251,588 |
| Public Works | 158,361 | 158,542 | 156,880 | 1,662 |
| Health | 251,030 | 237,028 | 226,092 | 10,936 |
| Human Services | 960,837 | 960,837 | 822,425 | 138,412 |
| Conservation and Recreation | 184,263 | 189,264 | 157,494 | 31,770 |
| Other | 1,429,520 | 1,564,367 | 1,002,009 | 562,358 |
| <i>Total Expenditures</i> | <u>24,410,487</u> | <u>25,988,691</u> | <u>24,268,812</u> | <u>1,719,879</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | <u>(4,526,837)</u> | <u>(4,323,029)</u> | <u>(821,918)</u> | <u>3,501,111</u> |
| Other Financing Sources (Uses) | | | | |
| Proceeds from Sale of Assets | 500 | 500 | 3,286 | 2,786 |
| Transfers In | 73,000 | 1,378,316 | 1,323,097 | (55,219) |
| Transfers Out | (1,585,766) | (3,094,890) | (2,450,282) | 644,608 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,512,266)</u> | <u>(1,716,074)</u> | <u>(1,123,899)</u> | <u>592,175</u> |
| <i>Net Change in Fund Balance</i> | (6,039,103) | (6,039,103) | (1,945,817) | 4,093,286 |
| <i>Fund Balance Beginning of Year</i> | 3,856,924 | 3,856,924 | 3,856,924 | - |
| Prior Year Encumbrances Appropriated | 2,182,179 | 2,182,179 | 2,182,179 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,093,286</u> | <u>\$ 4,093,286</u> |

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Motor Vehicle and Gas Tax**For the Year Ended December 31, 2005*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|-------------------|---|
| Revenues | | | | |
| Permissive Sales Taxes | \$ 1,180,000 | \$ 1,180,000 | \$ 1,186,532 | \$ 6,532 |
| Charges for Services | 11,200 | 11,200 | 8,957 | (2,243) |
| Fines and Forfeitures | 154,500 | 154,500 | 115,584 | (38,916) |
| Intergovernmental | 5,550,000 | 5,505,022 | 5,336,296 | (168,726) |
| Contributions and Donations | - | - | 25,502 | 25,502 |
| Other | 49,300 | 49,300 | 132,883 | 83,583 |
| <i>Total Revenues</i> | <u>6,945,000</u> | <u>6,900,022</u> | <u>6,805,754</u> | <u>(94,268)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | 8,028,892 | 7,983,914 | 7,696,231 | 287,683 |
| <i>Deficiency of Revenues Under Expenditures</i> | <u>(1,083,892)</u> | <u>(1,083,892)</u> | <u>(890,477)</u> | <u>193,415</u> |
| Other Financing Uses | | | | |
| Transfers Out | (285,500) | (285,500) | (282,439) | 3,061 |
| <i>Net Change in Fund Balance</i> | (1,369,392) | (1,369,392) | (1,172,916) | 196,476 |
| <i>Fund Balance Beginning of Year</i> | 821,639 | 821,639 | 821,639 | - |
| Prior Year Encumbrances Appropriated | 642,021 | 642,021 | 642,021 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 94,268</u> | <u>\$ 94,268</u> | <u>\$ 290,744</u> | <u>\$ 196,476</u> |

Wayne County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance -

Budget (Non-GAAP Basis) and Actual

County Board of MRDD

For the Year Ended December 31, 2005

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property and Other Local Taxes | \$ 5,950,142 | \$ 5,950,142 | \$ 6,546,304 | \$ 596,162 |
| Charges for Services | 70,000 | 70,000 | 81,293 | 11,293 |
| Intergovernmental | 4,128,586 | 4,050,220 | 4,703,069 | 652,849 |
| Interest | 400 | 400 | 1,841 | 1,441 |
| Other | 56,000 | 56,000 | 217,351 | 161,351 |
| <i>Total Revenues</i> | <u>10,205,128</u> | <u>10,126,762</u> | <u>11,549,858</u> | <u>1,423,096</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>14,048,474</u> | <u>13,300,960</u> | <u>11,006,281</u> | <u>2,294,679</u> |
| <i>Net Change in Fund Balance</i> | (3,843,346) | (3,174,198) | 543,577 | 3,717,775 |
| <i>Fund Balance Beginning of Year</i> | 7,270,156 | 7,270,156 | 7,270,156 | - |
| Prior Year Encumbrances Appropriated | 366,238 | 366,238 | 366,238 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 3,793,048</u> | <u>\$ 4,462,196</u> | <u>\$ 8,179,971</u> | <u>\$ 3,717,775</u> |

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Job and Family Services**For the Year Ended December 31, 2005*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Intergovernmental | \$ 7,400,000 | \$ 7,433,828 | \$ 7,454,732 | \$ 20,904 |
| Other | 695,600 | 695,600 | 873,110 | 177,510 |
| <i>Total Revenues</i> | <u>8,095,600</u> | <u>8,129,428</u> | <u>8,327,842</u> | <u>198,414</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 9,334,633 | 9,832,455 | 9,711,191 | 121,264 |
| <i>Deficiency of Revenues Under Expenditures</i> | <u>(1,239,033)</u> | <u>(1,703,027)</u> | <u>(1,383,349)</u> | <u>319,678</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 437,964 | 437,964 | 456,560 | 18,596 |
| Transfers Out | (220,338) | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>217,626</u> | <u>437,964</u> | <u>456,560</u> | <u>18,596</u> |
| <i>Net Change in Fund Balance</i> | (1,021,407) | (1,265,063) | (926,789) | 338,274 |
| <i>Fund Balance Beginning of Year</i> | 665,855 | 665,855 | 665,855 | 0 |
| Prior Year Encumbrances Appropriated | 855,553 | 855,553 | 855,553 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$ 500,001</u> | <u>\$ 256,345</u> | <u>\$ 594,619</u> | <u>\$ 338,274</u> |

Wayne County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Wayne County Care Center
 For the Year Ended December 31, 2005

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property and Other Local Taxes | \$ 1,024,233 | \$ 1,024,233 | \$ 1,106,542 | \$ 82,309 |
| Charges for Services | 2,669,000 | 2,531,000 | 2,602,756 | 71,756 |
| Intergovernmental | 140,967 | 140,967 | 140,967 | - |
| Other | 5,000 | 5,000 | 24,714 | 19,714 |
| <i>Total Revenues</i> | <u>3,839,200</u> | <u>3,701,200</u> | <u>3,874,979</u> | <u>173,779</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>4,207,665</u> | <u>4,255,665</u> | <u>4,037,060</u> | <u>218,605</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | <u>(368,465)</u> | <u>(554,465)</u> | <u>(162,081)</u> | <u>392,384</u> |
| Other Financing Uses | | | | |
| Transfers Out | <u>(323,743)</u> | <u>(275,743)</u> | <u>-</u> | <u>275,743</u> |
| <i>Net Change in Fund Balance</i> | <u>(692,208)</u> | <u>(830,208)</u> | <u>(162,081)</u> | <u>668,127</u> |
| <i>Fund Balance Beginning of Year</i> | 2,537,105 | 2,537,105 | 2,537,105 | - |
| Prior Year Encumbrances Appropriated | 155,104 | 155,104 | 155,104 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,000,001</u> | <u>\$ 1,862,001</u> | <u>\$ 2,530,128</u> | <u>\$ 668,127</u> |

Wayne County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Children Services Board
 For the Year Ended December 31, 2005

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property and Other Local Taxes | \$ 3,501,596 | \$ 3,501,596 | \$ 3,757,546 | \$ 255,950 |
| Charges for Services | 675,000 | 675,000 | 861,866 | 186,866 |
| Intergovernmental | 3,085,320 | 2,521,615 | 2,711,642 | 190,027 |
| Other | 10,000 | 10,000 | 56,053 | 46,053 |
| <i>Total Revenues</i> | <u>7,271,916</u> | <u>6,708,211</u> | <u>7,387,107</u> | <u>678,896</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>6,868,792</u> | <u>6,816,970</u> | <u>6,562,950</u> | <u>254,020</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | <u>403,124</u> | <u>(108,759)</u> | <u>824,157</u> | <u>932,916</u> |
| Other Financing Uses | | | | |
| Transfers Out | <u>(176,230)</u> | <u>(168,734)</u> | <u>-</u> | <u>168,734</u> |
| <i>Net Change in Fund Balance</i> | <u>226,894</u> | <u>(277,493)</u> | <u>824,157</u> | <u>1,101,650</u> |
| <i>Fund Balance Beginning of Year</i> | 2,080,154 | 2,080,154 | 2,080,154 | - |
| Prior Year Encumbrances Appropriated | 391,112 | 391,112 | 391,112 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,698,160</u> | <u>\$ 2,193,773</u> | <u>\$ 3,295,423</u> | <u>\$ 1,101,650</u> |

Wayne County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2005

| | Business-Type Activity- Sanitary Sewer District Enterprise Fund | Governmental Activity- Health Care Internal Service Fund |
|---|--|---|
| Assets | | |
| <i>Current Assets</i> | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 1,534,919 | \$ 2,708,761 |
| Receivables: | | |
| Accounts | 49,471 | - |
| Due from Other Funds | 4,795 | - |
| Due from Other Governments | 362,124 | - |
| <i>Total Current Assets</i> | <u>1,951,309</u> | <u>2,708,761</u> |
| <i>Noncurrent Assets</i> | | |
| Nondepreciable Capital Assets | 615,474 | - |
| Depreciable Capital Assets (Net) | 8,130,950 | - |
| <i>Total Noncurrent Assets</i> | <u>8,746,424</u> | <u>-</u> |
| <i>Total Assets</i> | <u><u>10,697,733</u></u> | <u><u>2,708,761</u></u> |
| Liabilities | | |
| <i>Current Liabilities</i> | | |
| Accounts Payable | 44,916 | 7,666 |
| Accrued Wages and Benefits | 12,450 | 4,514 |
| Accrued Interest Payable | 20,337 | - |
| Due to Other Governments | 11,089 | 1,955 |
| Unearned Revenue | - | 509,420 |
| Claims Payable | - | 505,259 |
| Improvement Bonds Payable | 24,200 | - |
| Compensated Absences Payable | 6,470 | - |
| Revenue Bonds Payable | 9,000 | - |
| <i>Total Current Liabilities</i> | <u>128,462</u> | <u>1,028,814</u> |
| <i>Long-Term Liabilities</i> | | |
| Compensated Absences Payable - net of current portion | 17,901 | - |
| Improvement Bonds Payable - net of current portion | 1,835,800 | - |
| Revenue Bonds Payable - net of current portion | 877,000 | - |
| <i>Total Long-Term Liabilities</i> | <u>2,730,701</u> | <u>-</u> |
| <i>Total Liabilities</i> | <u>2,859,163</u> | <u>1,028,814</u> |
| Net Assets | | |
| Invested in Capital Assets, Net of Related Debt | 6,000,424 | - |
| Unrestricted | 1,838,146 | 1,679,947 |
| <i>Total Net Assets</i> | <u>\$ 7,838,570</u> | <u>\$ 1,679,947</u> |

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenses, and Changes in Fund Net Assets**Proprietary Funds**For the Year Ended December 31, 2005*

| | Business-Type Activity- Sanitary Sewer District Enterprise Fund | Governmental Activity - Health Care Internal Service Fund |
|--|--|--|
| Operating Revenues | | |
| Charges for Services | \$ 1,561,752 | \$ 7,417,042 |
| Other | 32,959 | - |
| <i>Total Operating Revenues</i> | <u>1,594,711</u> | <u>7,417,042</u> |
| Operating Expenses | | |
| Personal Services | 75,600 | 66,563 |
| Contractual Services | 185,780 | 882,644 |
| Materials and Supplies | 19,239 | - |
| Claims | - | 5,615,714 |
| Depreciation | 129,921 | - |
| Capital Outlay | 15,664 | - |
| Other | - | 14,054 |
| <i>Total Operating Expenses</i> | <u>426,204</u> | <u>6,578,975</u> |
| <i>Operating Income</i> | 1,168,507 | 838,067 |
| Nonoperating Revenues (Expenses) | | |
| State and Federal Grants | 1,637,489 | - |
| Interest Income | 6,669 | - |
| Interest and Fiscal Charges | (101,620) | - |
| <i>Total Nonoperating Revenues (Expenses)</i> | <u>1,542,538</u> | <u>-</u> |
| <i>Income Before Transfers</i> | <u>2,711,045</u> | <u>838,067</u> |
| Transfers In | 330,000 | - |
| Transfers Out | (864,583) | - |
| <i>Change in Net Assets</i> | 2,176,462 | 838,067 |
| <i>Net Assets Beginning of Year, Restated (See Note 3)</i> | 5,662,108 | 841,880 |
| <i>Net Assets End of Year</i> | <u>\$ 7,838,570</u> | <u>\$ 1,679,947</u> |

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005

| | Business-Type Activity- Sanitary Sewer District Enterprise Fund | Governmental Activity - Health Care Internal Service Fund |
|--|--|--|
| Cash Flows From Operating Activities | | |
| Cash received from sales/service charges | \$ 1,207,209 | \$ 7,545,728 |
| Cash received from other operating revenue | 35,978 | - |
| Cash payments for personal services | (68,772) | (62,930) |
| Cash payments for contractual services | (422,460) | 5,117 |
| Cash payments for materials and supplies | (19,239) | - |
| Cash payments for claims | - | (5,560,926) |
| Cash payments for administrative costs | - | (882,644) |
| Cash payments for other expenses | (1,996) | (14,054) |
| <i>Net Cash Provided By Operating Activities</i> | <u>730,720</u> | <u>1,030,291</u> |
| Cash Flows From Noncapital Financing Activities | | |
| Cash received from grants | 1,637,489 | - |
| Cash received from other nonoperating revenues | 6,669 | - |
| Cash payments for other nonoperating expenses | (101,620) | - |
| Cash received from transfers in | 330,000 | - |
| Cash payments for transfers out | (864,583) | - |
| <i>Net Cash Provided By Noncapital Activities</i> | <u>1,007,955</u> | <u>-</u> |
| Cash Flows From Capital and Related Financing Activities | | |
| Acquisition of capital assets | (2,850,603) | - |
| Cash proceeds from debt | 1,860,000 | - |
| Cash payments for debt retirement | (1,860,000) | - |
| Payment on revenue bonds | (9,000) | - |
| <i>Net Cash Used For Capital and Related Financing Activities</i> | <u>(2,859,603)</u> | <u>-</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | (1,120,928) | 1,030,291 |
| <i>Cash and Cash Equivalents at Beginning of Year</i> | 2,655,847 | 1,678,470 |
| <i>Cash and Cash Equivalents at End of Year</i> | <u>\$ 1,534,919</u> | <u>\$ 2,708,761</u> |
| Reconciliation of Operating Income to Net Cash Provided By Operating Activities | | |
| Operating Income | \$ 1,168,507 | \$ 838,067 |
| Adjustments to Reconcile Operating Income to Net Cash Provided | | |
| By Operating Activities: | | |
| Depreciation | 129,921 | - |
| (Increase) Decrease in Assets | | |
| Accounts Receivable | 7,581 | 107,435 |
| Due From Other Funds | 3,019 | - |
| Due From Other Governments | (362,124) | - |
| Prepaid Expenses | 3,463 | - |
| Increase (Decrease) in Liabilities | | |
| Accounts Payable | 419 | 3,293 |
| Accrued Wages and Benefits | 4,247 | 3,633 |
| Compensated Absences Payable | 2,581 | - |
| Contracts Payable | (249,542) | - |
| Due to Other Governments | 8,980 | 1,824 |
| Accrued Interest Payable | 13,668 | - |
| Claims Payable | - | 54,788 |
| Unearned Revenue | - | 21,251 |
| <i>Net Cash Provided By Operating Activities</i> | <u>\$ 730,720</u> | <u>\$ 1,030,291</u> |

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2005

| | <u>Private Purpose Trusts</u> | <u>Agency</u> |
|--|-----------------------------------|-----------------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 171,402 | \$ 10,706,080 |
| Cash and Cash Equivalents in Segregated Accounts | 33,276 | 835,377 |
| Receivables: | | |
| Taxes | - | 103,212,361 |
| Sales Taxes | - | 39,686 |
| Accrued Interest | - | 609 |
| Due From Other Governments | - | 4,826,395 |
| <i>Total Assets</i> | <u>204,678</u> | <u>\$ 119,620,508</u> |
| Liabilities | | |
| Accounts Payable | \$ - | \$ 62,553 |
| Accrued Wages | - | 16,750 |
| Due to Other Governments | - | 118,876,467 |
| Undistributed Monies | - | 664,738 |
| <i>Total Liabilities</i> | <u>-</u> | <u>\$ 119,620,508</u> |
| Net Assets | | |
| Held In Trust For Other Purposes | <u>\$ 204,678</u> | |

Wayne County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2005

| | Private Purpose Trusts |
|-------------------------------------|------------------------------|
| | <hr/> |
| Additions | |
| Interest | \$ 6,618 |
| Gifts and Contributions | 67,255 |
| Other | 8,035 |
| <i>Total Additions</i> | <hr/> 81,908 <hr/> |
| Deductions | |
| Benefits | <hr/> 115,774 |
| <i>Change in Net Assets</i> | (33,866) |
| <i>Net Assets Beginning of Year</i> | <hr/> 238,544 |
| <i>Net Assets End of Year</i> | <hr/> \$ 204,678 <hr/> <hr/> |

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 1 - DESCRIPTION OF THE COUNTY

Wayne County, Ohio (the “County”) was created in 1812. The County is governed by a Board of three commissioners elected by the voters of the County. The county commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County’s operations are: the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, two common pleas court judges, a probate court judge, and two county municipal court judges.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (“FASB”) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and enterprise funds issued after November 30, 1989. The most significant of the County’s accounting policies are described below.

A. Reporting Entity

The County’s reporting entity has been defined in accordance with GASB Statement Nos. 14 and 39, “The Financial Reporting Entity” and “Determining Whether Certain Organizations Are Component Units”. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes.

The component unit column on the financial statements identifies the financial data of the County’s discretely presented component unit, Nick Amster Sheltered Workshop, Inc. It is reported separately to emphasize that it is legally separate from the County.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

DISCRETELY PRESENTED COMPONENT UNIT

Nick Amster Sheltered Workshop, Inc. ("Workshop") - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of MRDD provides the Workshop staff, salaries, transportation, equipment (except what is used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to mentally retarded or developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. The Workshop's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *"Financial Statements for Not-for-Profit Organizations."* The most recent separately issued accrual basis financial statements (for the years ended June 30, 2004 and 2005) can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

JOINT VENTURES WITHOUT EQUITY INTEREST

Wayne County Emergency Management Agency ("Agency") - The County participates in the Agency, which is a statutorily created political subdivision of the State of Ohio. The Agency is a joint venture among the County, three cities, twelve villages, and sixteen townships, all located wholly within the County. Of the nine-member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement.

Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2005, the County contributed \$148,966 to the Agency. Complete financial statements can be obtained from the Wayne County Emergency Management Agency, Wooster, Ohio 44691.

Multi-County Juvenile Attention Center ("Center") - The Center is jointly operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County's continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2005, the County contributed \$1,044,535 to the Center. Complete financial statements for the Center can be obtained from their administrative office on County Road 24 in Stryker, Ohio 43557.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District ("District") - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2005, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District ("District") - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2005 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

JOINTLY GOVERNED ORGANIZATIONS

Stark Regional Community Corrections Center ("S.R.C.C.C.") - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2005 the County did not contribute to the S.R.C.C.C.

Medway Drug Enforcement Agency ("Agency") - The Agency is an undercover investigative law enforcement agency, the objective of which, is to remove illegal drugs from the community. The Agency is controlled by and is responsible to the Medway Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor of the City of Brunswick, and a representative of each township and village within the County. The Governing Assembly consists of the County Prosecutor and the County Sheriff, the police chief of the City of Brunswick, and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2005 the County did not contribute to the Agency.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

RELATED ORGANIZATIONS

The Wayne County Public Library (“Library”) - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Library.

Wayne County Park District (“District”) - The District Commissioners are appointed by the Probate Judge of the County. The District, established to create recreational areas for the residents of the county, hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own budgeting, taxing, and debt issuing authority. The District did not receive any funding from the County in 2005. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

Wayne Metropolitan Housing Authority (“Authority”) – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2005.

EXCLUDED OTHER GOVERNMENTS

As counties are structured in Ohio, the County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for various agencies, boards, and commissions. As fiscal officer, the Auditor certifies the availability of cash and appropriations prior to the processing of payments and purchases. As the custodian of public funds, the Treasurer invests public monies held on deposit in the County Treasury.

In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable as defined by GASB Statement Nos. 14 and 39, therefore, the operations of the following other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the agency funds.

Wayne County Soil and Water Conservation District
Wayne County Mental Health and Recovery Board
Wayne County District Board of Health

Information in the notes to the basic financial statements is applicable to the primary government.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including the statement on net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the county segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

C. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the required (based on GAAP) and individually selected major governmental funds of the County:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

General - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Motor Vehicle and Gas Tax - This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge maintenance, construction and improvements.

County Board of Mental Retardation and Developmentally Disabled (MRDD) - This fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

Job and Family Services - This fund accounts for various federal and state grants, as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers for medical assistance, and for certain public social services.

Wayne County Care Center - This fund accounts for revenue received from a countywide tax levy, Medicaid and charges for services to provide for the room, board and care of the indigent elderly population of the County.

Children Services Board - This fund accounts for revenue received from countywide tax levies, federal and state grants, support collections, Veterans Assistance and Social Security payments. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major enterprise fund:

Sanitary Sewer District - This fund accounts for sanitary sewer services provided to individual and commercial users in the majority of the unincorporated areas of Wayne County. The costs of providing these services are financed primarily through user charges. The Sanitary Sewer District has its own facilities and rate structure.

Internal Service Fund - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for a self-funded health insurance program for employees of the County and several governmental units within the County.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust and agency funds. The private-purpose trust funds account for monies received in trust by the Children Services Board and the Wayne County Care Center (Care Center). Monies received by Children Services Board are to be used for expenditures not provided by programs of the primary government. Monies received by the Care Center represent monies held for deposit, which belong to the residents of the Care Center. The County's agency funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

D. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the statement of net assets.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities. Private-purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Revenues - Exchange and Non-exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Unearned/Deferred Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance 2006 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as unearned/deferred revenue.

On the governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue.

Expense/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

F. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statement reflects the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2005. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding year and are not reappropriated.

Budgetary information for the Workshop and certain other funds is not reported because it is not included in the entity for which the “appropriated budget” is adopted and separate budgetary financial records are not maintained. The funds for which budgetary information is not presented are airport operations a special revenue fund and care center resident trust a private purpose trust fund.

G. Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County’s records. Each fund’s interest in the pool is presented as “equity in pooled cash and cash equivalents” on the basic financial statements.

During year 2005, investments were limited to federal agency securities, a repurchase agreement, and investments in the State Asset Treasury Reserve of Ohio (STAROhio).

Except for nonparticipating investment contracts, investments are reported at fair market value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and certificates of deposit are reported at cost.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The County has invested funds in STAROhio during year 2005. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2005.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during fiscal year 2005 amounted to \$1,645,951, which includes \$1,383,904 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These depository accounts are presented on the financial statements as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the Treasurer's investment account at year-end is provided in Note 4.

H. Inventories of Materials and Supplies

On the government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used. On fund financial statements, inventories of governmental funds are stated at cost, on a first-in, first-out basis. Costs of inventory items are recorded as expenditures in the governmental fund types when purchased.

I. Capital Assets

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. It is the policy of the County to not capitalize interest costs incurred as part of construction of governmental activities capital assets.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

All reported capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Governmental Activities</u> | <u>Business-Type Activities</u> |
|----------------------------------|------------------------------------|-------------------------------------|
| <i>Building and improvements</i> | <i>20-40 years</i> | <i>20-40 years</i> |
| <i>Equipment</i> | <i>4-10 years</i> | <i>4-10 years</i> |
| <i>Infrastructure</i> | <i>10-50 years</i> | <i>-</i> |
| <i>Sewer mains</i> | <i>-</i> | <i>50 years</i> |

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset. Interest incurred during the current year's construction projects was not significant.

J. Compensated Absences

Compensated absences of the County consist of vacation leave and sick leave to the extent that payment to the employee for these absences are attributable to services already rendered and are not contingent on a specific event that is outside the control of the County and the employee.

In accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences", a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2005 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the vesting method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2005, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated on an hours worked basis. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. The entire compensated absences liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the accounts "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2005, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

L. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

M. Bond Issuance Costs

Bond issuance costs for governmental activities are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond issuance costs are recorded as deferred charges, which is included in other assets on the statement of net assets.

N. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/transfers in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

O. Fund Balance Reserves and Designations

Reserved or designated fund balances indicate that a portion of the fund balance is not available for current appropriation or use. The unreserved or undesignated portions of the fund balance reflected in the governmental funds are available for use within the specific purposes of the funds. The County reports amounts representing encumbrances outstanding, materials and supplies inventories, prepayments, and loans receivable as reservations of the fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for possible contingencies related to the sale of the landfill and future closure and post-closure care costs as a designation of the fund balance in the governmental funds. See Note 19 for details.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activities of the proprietary funds. For the County, these revenues are charges for services for the wastewater treatment and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. All revenue and expenses not meeting these definitions are classified as nonoperating.

Q. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Restricted net assets, including "restricted for other purposes" reported on the statement of net assets represent amounts which limitations are imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes primarily include amounts to provide safety and general governmental services.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

R. Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 - RESTATEMENT OF FUND BALANCE/NET ASSETS

For 2005, the County implemented GASB Statement No. 40, "*Deposit and Investment Risk*". GASB Statement No. 40 establishes and modified disclosure requirements related to investment risks: credit risk (including custodial credit risk and concentrations of credit risk) and interest rate risk. This statement also establishes and modified disclosure requirements for custodial credit risk on deposits. The implementation of GASB Statement No. 40 did not have any effect on the financial statements of the County. Refer to Note 4 for additional documentation concerning GASB Statement No. 40.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Also for 2005, the County has implemented GASB Statement No 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries." GASB Statement No. 42 establishes accounting and financial standards for impairment of capital assets and clarifies and establishes accounting requirements for insurance recoveries. The implementation of GASB Statement No. 42 did not have any effect on the financial statements of the County.

Restatement of Fund Balance/Net Assets: An error was noted in the prior year financial statements from a warrant being incorrectly recorded as accounts payable and capitalized as construction in progress in the governmental activities column in the government-wide financial statements. Also during the current year, the County received ownership from the State of Ohio, a stretch of road that was previously part of Interstate Highway Route 30 and is reported as a current year infrastructure addition. This road, including some connecting roads, is currently being redesigned as a County road and is reported within construction in progress in the governmental activities column of the statement of net assets. This project incurred several costs, which were not capitalized in previous years, prior to the County receiving this ownership. The beginning net asset balance has been restated for these costs.

Finally, in prior years, construction costs and related debt amounts associated with enterprise/business-type activities have been recorded within the governmental funds/activities columns within the basic financial statements. Subsequent transfers/capital contributions would then be made to properly recognize these activities within the financial statements. In order to ease the reporting process, the individual debt and capital project funds established for accountability purposes, are now consolidated within the enterprise/business type activities columns within the basic financial statements. The beginning balances within the basic financial statements have been restated for this effect.

The following table summarizes the effect of the restatements made to the beginning fund balances/net assets:

| | <i>Other Governmental</i> | |
|--|---------------------------|-----------------------------|
| | <u>Funds</u> | |
| <i>Fund Balance December 31, 2004</i> | \$ 9,868,457 | |
| <i>2004 accounts payable recording error</i> | 414,800 | |
| <i>Fund reclassifications</i> | <u>(1,307,759)</u> | |
| <i>Fund Balance January 1, 2005</i> | <u>\$ 8,975,498</u> | |
| | <i>Governmental</i> | <i>Enterprise/Business-</i> |
| | <u>Activities</u> | <u>Type Activities</u> |
| <i>Net assets December 31, 2004</i> | \$ 96,549,912 | \$ 5,318,886 |
| <i>2004 accounts payable recording error</i> | 414,800 | - |
| <i>2004 accounts payable error capitalized</i> | (414,800) | - |
| <i>Fund reclassifications</i> | (1,307,759) | 1,307,759 |
| <i>Sanitary Sewer debt obligations</i> | 1,860,000 | (1,860,000) |
| <i>Sanitary Sewer construction in progress</i> | (895,463) | 895,463 |
| <i>Unrecorded construction in progress</i> | <u>220,402</u> | <u>-</u> |
| <i>Net assets January 1, 2005</i> | <u>\$ 96,427,092</u> | <u>\$ 5,662,108</u> |

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 4 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into three categories.

Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but no limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAROhio);

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer, or qualified trustee if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2005, the County and public depositories complied with the provisions of these statutes.

A. Deposits with Financial Institutions

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

At year-end, the carrying amount of the County's deposits was \$34,324,999. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures," as of December 31, 2005, \$34,647,583 of the County's bank balance of \$35,980,573 was exposed to custodial risk as discussed above, while \$1,332,990 was covered by Federal Deposit Insurance Corporation.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

B. Investments

As of December 31, 2005, the County had the following investment and maturity:

| <i>Rating by</i> | | <i>Fair</i> | <i>Investment</i> | <i>Investment</i> | <i>Percentage</i> |
|------------------|------------------------|----------------------|-----------------------|-----------------------|-------------------|
| <i>Moody</i> | <i>Investment Type</i> | <i>Value</i> | <i>Maturities</i> | <i>Maturities</i> | <i>of Total</i> |
| | | | <i>in years (0-1)</i> | <i>in years (1-3)</i> | <i>Investment</i> |
| N/A | Repurchase Agreement | \$ 1,115,000 | \$ 1,115,000 | \$ - | 7.05% |
| AAAm** | STAROhio | 1,777,557 | 1,777,557 | - | 11.24% |
| Aaa | FHLB Deposits | 6,949,380 | 4,949,380 | 2,000,000 | 43.97% |
| Aaa | FNMA Deposits | 3,977,190 | 3,977,190 | - | 25.16% |
| Aaa | FHLM Deposits | <u>1,989,750</u> | <u>1,989,750</u> | - | <u>12.58%</u> |
| | | <u>\$ 15,808,877</u> | <u>\$ 13,808,877</u> | <u>\$ 2,000,000</u> | <u>100.00%</u> |

** Rated by Standard and Poor's

Interest Rate Risk The County's investment policy states that investment will be conducted as specified in the Ohio Revised Code (ORC) Section 135.35 or other relevant sections as amended. The investment policy generally limits security purchases to those that mature within five years of the purchase date unless matched to a specific liability. The investments during the year and as of year end are summarized in the table above.

Credit Risk The County's investments policy limits purchases to those allowed by the ORC, which are designed to mitigate risks. The County's investment credit ratings are summarized in the table above.

Concentration of Credit Risk The County places no limit on the amount the County may invest in any one issuer. See the investment concentration percentage's in the table above.

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers

Interfund transfers for the year ended December 31, 2005, consisted of the following, as reported on the fund financial statements:

| <i>Transfers In</i> | <i>Transfers Out</i> | | | | <i>Total</i> |
|---------------------------------------|----------------------|----------------------|---------------------|-------------------|---------------------|
| | <i>General</i> | <i>Motor vehicle</i> | <i>Sanitary</i> | <i>Other</i> | |
| <i>Fund</i> | <i>and gas tax</i> | <i>Sewer</i> | <i>governmental</i> | | |
| <i>General fund</i> | \$ - | \$ - | \$ 864,583 | \$ 458,514 | \$ 1,323,097 |
| <i>Job and family services</i> | 456,560 | - | - | - | 456,560 |
| <i>Other governmental funds</i> | 1,913,722 | 282,439 | - | 14,263 | 2,210,424 |
| <i>Sanitary Sewer enterprise fund</i> | <u>80,000</u> | <u>-</u> | <u>-</u> | <u>250,000</u> | <u>330,000</u> |
| | <u>\$ 2,450,282</u> | <u>\$ 282,439</u> | <u>\$ 864,583</u> | <u>\$ 722,777</u> | <u>\$ 4,320,081</u> |

Wayne County, Ohio
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Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2005, as reported on the fund financial statements:

| | <u>Due to Other Funds</u> | | | | <u>Totals</u> |
|--------------------------------|---------------------------|--------------------------------|---------------------------------|---------------------------------|-------------------|
| | <u>General Fund</u> | <u>Job and Family Services</u> | <u>Wayne County Care Center</u> | <u>Other Governmental Funds</u> | |
| <u>Due From Other Funds</u> | | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 48,374 | \$ 48,374 |
| Job and Family Services | 1,843 | - | - | - | 1,843 |
| Children Services Board | 10,019 | 97,499 | - | - | 107,518 |
| Other Governmental Funds | 2,249 | - | - | 24,051 | 26,300 |
| Sanitary Sewer Enterprise Fund | - | - | 1,710 | 3,085 | 4,795 |
| | <u>\$ 14,111</u> | <u>\$ 97,499</u> | <u>\$ 1,710</u> | <u>\$ 75,510</u> | <u>\$ 188,830</u> |

These balances resulted from the time lag between the dates that (1) interfund services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made.

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at 88% of true value for taxable transmission and distribution property and 25% of true value for all other taxable property.

Tangible personal property taxes attach as a lien and are levied on January 1 of the current year. Tangible personal property assessments are 25% of true value for capital assets and 23% of true value for inventory. The assessed value upon which the 2005 taxes were collected was \$2,052,255,609. The full tax rate for all County operations applied to real property for year ended December 31, 2005, was \$9.65 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

| | |
|-------------------------------|-------------------------|
| <u>Real Property</u> | |
| Agricultural | \$ 158,682,980 |
| Residential | 1,227,990,410 |
| Commercial/Industrial/Mineral | 345,117,980 |
| Tangible Personal Property | 247,616,539 |
| <u>Public Utility</u> | |
| Real | 593,220 |
| Personal | 72,254,480 |
| Total Assesed Value | <u>\$ 2,052,255,609</u> |

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is due December 1 and the remainder payable June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20. The lien date is either December 31 or the end of their year (for incorporated businesses in operation more than one year). Since each business must file a return to the County Auditor, the tangible personal taxes are not known until all the returns are received.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Taxes receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 and real and public utility taxes which were measurable as of the year end. Since the current levy is not intended to finance 2005 operations, the receivable is offset by a credit to "deferred revenue". The delinquent real, public utility and tangible personal property taxes that will become available to the County within the first sixty days of 2006 are shown as 2005 revenue; the remainder is shown as "deferred revenue". The eventual collection of significantly all real and public utility property taxes (both current and delinquent) is reasonably assured due to the County's ability to force foreclosure of the properties on which the taxes are levied.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2005 consisted of taxes, accounts, intergovernmental grants and entitlements, accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported in the basic financial statements follows:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Governmental Activities:

| | |
|--|--------------|
| Local government | \$ 1,057,700 |
| Local government revenue assistance | 203,372 |
| Homestead and rollback | 803,952 |
| Gasoline and excise tax | 1,034,051 |
| Motor vehicle and gas tax | 1,821,141 |
| <u>Other grants, subsidies and reimbursements:</u> | |
| General fund | 334,941 |
| County board of MRDD | 1,026,304 |
| Job and family services | 730,631 |
| Wayne county care center | 2,979 |
| Children services board | 349,733 |
| Pilot probation | 76,794 |
| Bureau of support | 29,663 |
| Hazardous materials | 8,625 |
| Litter control | 62,690 |
| Narcotics task force | 6,610 |
| Victim witness assistance program | 36,876 |
| Home arrest | 23,335 |
| Airport improvement | 159,866 |
| Total | \$ 7,769,263 |

The only receivable reported in the financial statements that are not expected to be collected within the subsequent year (by agreement) are the CDBG loans made to small business for development projects.

NOTE 8 - CAPITAL LEASES - LESSEE DISCLOSURE

During a prior year, the County entered into capitalized leases for the acquisition of two copiers. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified in the Wayne County care center special revenue fund, and are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reported as function expenditures on the budgetary statements. Governmental activities capital assets consisting of equipment have been capitalized in the amount of \$39,515. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide financial statements. Principal payments during 2005 totaled \$4,913 in the Wayne County care center special revenue fund. These payments represent the final payments of the lease agreement.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 9 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2005, was as follows:

| Governmental Activities | <i>Restated Beginning Balance</i> | <i>Increases</i> | <i>Decreases</i> | <i>Ending Balance</i> |
|---|---|----------------------|---------------------|---------------------------|
| <i>Capital assets, not being depreciated:</i> | | | | |
| Land | \$ 4,444,278 | \$ 51,770 | \$ - | \$ 4,496,048 |
| Construction in progress | 1,082,851 | 965,172 | (349,413) | 1,698,610 |
| <i>Total capital assets, not being depreciated:</i> | <u>5,527,129</u> | <u>1,016,942</u> | <u>(349,413)</u> | <u>6,194,658</u> |
| <i>Capital assets, being depreciated:</i> | | | | |
| Building and improvements | 41,528,718 | 171,000 | - | 41,699,718 |
| Equipment | 10,401,423 | 851,796 | (587,501) | 10,665,718 |
| Infrastructure | 52,371,144 | 23,048,824 | - | 75,419,968 |
| <i>Total capital assets, being depreciated:</i> | <u>104,301,285</u> | <u>24,071,620</u> | <u>(587,501)</u> | <u>127,785,404</u> |
| <i>Less: accumulated depreciation</i> | | | | |
| Building and improvements | (14,402,289) | (952,782) | - | (15,355,071) |
| Equipment | (7,004,876) | (982,651) | 375,170 | (7,612,357) |
| Infrastructure * | (17,810,035) | (4,897,477) | - | (22,707,512) |
| <i>Total accumulated depreciation</i> | <u>(39,217,200)</u> | <u>(6,832,910)</u> | <u>375,170</u> | <u>(45,674,940)</u> |
| <i>Total capital assets being depreciated, net</i> | <u>65,084,085</u> | <u>17,238,710</u> | <u>(212,331)</u> | <u>82,110,464</u> |
| <i>Governmental activities capital assets, net</i> | <u>\$ 70,611,214</u> | <u>\$ 18,255,652</u> | <u>\$ (561,744)</u> | <u>\$ 88,305,122</u> |

* \$3,150,001 of the increase in accumulated depreciation represents the amount assigned to donated assets during the current year, not reported as depreciation expense.

Depreciation expense was charged to governmental activity functions/programs of the primary government as follows:

| | |
|-----------------------------------|---------------------|
| <i>Governmental activities</i> | |
| Legislative and executive | \$ 296,456 |
| Judicial | 349,398 |
| Public safety | 350,543 |
| Public works | 2,236,941 |
| Health | 2,117 |
| Human services | 402,265 |
| Other | 45,189 |
| <i>Total depreciation expense</i> | <u>\$ 3,682,909</u> |

Capital assets for business-type activities for the year ended December 31, 2005, was as follows:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

| Business-Type Activities | <i>Restated</i> <i>Beginning</i> <u><i>Balance</i></u> | <u><i>Increases</i></u> | <u><i>Decreases</i></u> | <u><i>Ending</i> <i>Balance</i></u> |
|---|--|----------------------------|------------------------------|---|
| <i>Capital assets, not being depreciated:</i> | | | | |
| Land | \$ 615,474 | \$ - | \$ - | \$ 615,474 |
| Construction in progress | <u>1,029,530</u> | <u>2,828,140</u> | <u>(3,857,670)</u> | <u>-</u> |
| Total capital assets, not being depreciated: | 1,645,004 | 2,828,140 | (3,857,670) | 615,474 |
| <i>Capital assets, being depreciated:</i> | | | | |
| Building and improvements | 2,846,552 | 1,630,888 | - | 4,477,440 |
| Equipment | 99,846 | 22,463 | (15,522) | 106,787 |
| Sewer mains | <u>2,306,041</u> | <u>2,226,782</u> | <u>-</u> | <u>4,532,823</u> |
| Total capital assets, being depreciated: | 5,252,439 | 3,880,133 | (15,522) | 9,117,050 |
| <i>Less: accumulated depreciation</i> | | | | |
| Building and improvements | (559,149) | (70,714) | - | (629,863) |
| Equipment | (86,074) | (6,088) | 15,522 | (76,640) |
| Sewer mains | <u>(226,478)</u> | <u>(53,119)</u> | <u>-</u> | <u>(279,597)</u> |
| Total accumulated depreciation | (871,701) | (129,921) | 15,522 | (986,100) |
| Total capital assets being depreciated, net | <u>4,380,738</u> | <u>3,750,212</u> | <u>-</u> | <u>8,130,950</u> |
| Business-type activities capital assets, net | <u>\$ 6,025,742</u> | <u>\$ 6,578,352</u> | <u>\$ (3,857,670)</u> | <u>\$ 8,746,424</u> |

NOTE 10 - COMPENSATED ABSENCES

Vacation leave is earned at rates which vary depending upon length of service and standard workweek. Current policies credit vacation leave on a pay period basis except for new employees who are required to complete one year of service prior to their accrual becoming available. Employees may also accrue compensatory time for hours worked in excess of forty per week. County employees are paid for earned, unused vacation leave and compensatory time upon termination of employment.

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Mental Retardation and Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 420 hours upon retirement from the County.

At December 31, 2005, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$1,964,284 and vested benefits for sick leave totaled \$844,521. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net assets within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$16,391 and \$7,980 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net assets. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net assets. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 11 - LONG-TERM OBLIGATIONS

The County's long-term obligations at year-end and a schedule of current year activity follow:

| Governmental Activities | <i>Restated Beginning Balance</i> | <i>Increases</i> | <i>Decreases</i> | <i>Ending Balance</i> | <i>Amount Due Within One Year</i> |
|---|---|---------------------|-----------------------|---------------------------|---|
| <i>General obligation bonds:</i> | | | | | |
| <i>Sewer District Improvement</i> | | | | | |
| <i>Bonds, 6.375%</i> | \$ 105,000 | \$ - | \$ (35,000) | \$ 70,000 | \$ 35,000 |
| <i>1991 Human Services Building</i> | | | | | |
| <i>Bonds, 5.50%</i> | 647,500 | - | (77,500) | 570,000 | 82,500 |
| <i>1992 Human Services Building</i> | | | | | |
| <i>Bonds, 5.70%</i> | 128,000 | - | (16,000) | 112,000 | 16,000 |
| <i>2002 Engineering Facility</i> | | | | | |
| <i>Improvement Bonds, 3.10%</i> | 3,410,000 | - | (135,000) | 3,275,000 | 140,000 |
| <i>2002 Justice Facility</i> | | | | | |
| <i>Improvement Bonds, 3.10%</i> | <u>7,490,000</u> | <u>-</u> | <u>(290,000)</u> | <u>7,200,000</u> | <u>300,000</u> |
| <i>Total general obligation bonds</i> | <u>11,780,500</u> | <u>-</u> | <u>(553,500)</u> | <u>11,227,000</u> | <u>573,500</u> |
| <i>Other long-term obligations:</i> | | | | | |
| <i>Capital lease obligation</i> | | | | | |
| | 4,913 | - | (4,913) | - | - |
| <i>Compensated absences</i> | | | | | |
| | <u>2,346,057</u> | <u>609,592</u> | <u>(146,844)</u> | <u>2,808,805</u> | <u>761,255</u> |
| <i>Total other long-term obligations</i> | <u>2,350,970</u> | <u>609,592</u> | <u>(151,757)</u> | <u>2,808,805</u> | <u>761,255</u> |
| <i>Total governmental activities, long-term obligations</i> | | | | | |
| | <u>\$ 14,131,470</u> | <u>\$ 609,592</u> | <u>\$ (705,257)</u> | <u>\$ 14,035,805</u> | <u>\$ 1,334,755</u> |
| Business-Type Activities | | | | | |
| <i>2004 Sewer System Revenue</i> | | | | | |
| <i>Bonds, 4.375%</i> | \$ 895,000 | \$ - | \$ (9,000) | \$ 886,000 | \$ 9,000 |
| <i>2004 Sanitary Sewer</i> | | | | | |
| <i>Anticipation Notes, 2.24%</i> | 1,860,000 | - | (1,860,000) | - | - |
| <i>2004 Sanitary Sewer</i> | | | | | |
| <i>Improvement Bonds, 4.125%</i> | - | 1,860,000 | - | 1,860,000 | 24,200 |
| <i>Compensated absences</i> | <u>21,790</u> | <u>2,581</u> | <u>-</u> | <u>24,371</u> | <u>6,470</u> |
| <i>Total business-type long-term obligations</i> | <u>\$ 2,776,790</u> | <u>\$ 1,862,581</u> | <u>\$ (1,869,000)</u> | <u>\$ 2,770,371</u> | <u>\$ 39,670</u> |
| <i>Total primary government long-term obligations</i> | | | | | |
| | <u>\$ 16,908,260</u> | <u>\$ 2,472,173</u> | <u>\$ (2,574,257)</u> | <u>\$ 16,806,176</u> | <u>\$ 1,374,425</u> |

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

General Obligation Bonds: The County issued bonds in the amount of \$720,000 for sewer improvements on December 1, 1987. These bonds mature on December 1, 2007. On December 1, 1991 and 1992, the County issued Human Services Building bonds in the amount of \$1,350,000 and \$320,000, respectively. These bonds both mature in 2012. On June 19, 2002, the County issued bonds in the amount of \$3,600,000 for Engineering Facility improvements and \$7,900,000 to finance the Justice Facility improvements. These bonds mature in 2022. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. General obligation bonds are to be repaid from voted general property taxes and unvoted general property taxes to the extent other resources are not available. These revenues and the annual debt service payments are recorded in the debt retirement debt service fund. The human services building general obligation bonds are payable from unvoted property tax monies to the extent general government resources are not available to meet the annual debt service requirements. The resources provided for and the annual debt service requirements are accounted for in the debt retirement debt service fund.

Revenue Bonds: During 2004 the County issued revenue bonds in the amount of \$895,000. The proceeds are being used for the purpose of paying the cost of constructing, installing and otherwise improving sanitary sewers, a pump station, and wastewater treatment plant and all necessary appurtenances thereto, together comprising the Burbank sewer project. These bonds were issued at an interest rate of 4.375% and will mature in June 2044 with user fee revenue of the sanitary sewer district fund.

Sanitary Sewer Improvement Notes: During the year, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement bonds. The bonds issued in 2005, have an interest rate of 4.125% and will mature in 2045 with user fee revenue of the sanitary sewer district fund. The proceeds from these debt issuances were used to pay the costs of constructing and installing sanitary sewer lines and related sanitary sewer improvements, together with all necessary appurtenances thereto, all together comprising the Kidron Sanitary Sewer Project.

Compensated Absences: These benefits will be paid from the fund from which the person is paid. In prior years, this fund has primarily been the general fund.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2005, are as follows:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

| <i>Year Ended</i> | <u>G.O. Bonds</u> | | <u>Sewer Bonds</u> | | <i>Total</i> |
|-------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> | |
| 2006 | \$ 573,500 | \$ 507,429 | \$ 33,200 | \$ 110,023 | \$ 1,224,152 |
| 2007 | 586,000 | 484,280 | 28,700 | 114,096 | 1,213,076 |
| 2008 | 568,500 | 460,037 | 30,300 | 112,889 | 1,171,726 |
| 2009 | 591,000 | 436,573 | 31,400 | 111,615 | 1,170,588 |
| 2010 | 611,000 | 411,553 | 33,300 | 110,293 | 1,166,146 |
| 2011-2015 | 3,022,000 | 1,666,636 | 186,700 | 529,410 | 5,404,746 |
| 2016-2020 | 3,580,000 | 958,241 | 228,700 | 486,730 | 5,253,671 |
| 2021-2025 | 1,695,000 | 128,250 | 281,500 | 434,329 | 2,539,079 |
| 2026-2030 | - | - | 345,800 | 369,971 | 715,771 |
| 2031-2035 | - | - | 424,400 | 290,902 | 715,302 |
| 2036-2040 | - | - | 521,700 | 193,690 | 715,390 |
| 2041-2045 | - | - | 600,300 | 73,711 | 674,011 |
| | <u>\$ 11,227,000</u> | <u>\$ 5,052,999</u> | <u>\$ 2,746,000</u> | <u>\$ 2,937,659</u> | <u>\$ 21,963,658</u> |

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1% of the total assessed valuation of the County.

The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to 3% of the first \$100,000,000 of the assessed valuation, plus 1 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2½ percent of such valuation in excess of \$300,000,000. Based on this calculation, the County's overall legal debt margin was \$46,617,738 as of December 31, 2005.

NOTE 12 - RISK MANAGEMENT

General Insurance: The County has entered into a contract with Arthur J. Gallagher & Co. to meet the needs of the County for general liability, property, auto, crime, forgery, employee liability, public officers liability, and boiler and machinery liability insurance. The County has also entered into liability contracts for various departments where the potential for monetary loss exists. These additional policies include: Frontier Insurance Company, social service professional liability; and CNA Insurance Company, care center professional liability. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department. The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs. There were no significant reductions in insurance coverage from the prior year in any category of risk. Claims have not exceeded coverage limitations in any of the past three years.

Health Care Self-Insurance: The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the health care self-insurance internal service fund by all other funds represent eighty percent of the entire premium with the remaining amount paid by the employees. The following plans, excluding the Engineer department whose premium differs, were in effect for 2005 at the corresponding monthly premiums paid by the County:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

| | <u>Family</u> | <u>Single</u> | |
|-----------------|---------------|---------------|--|
| <i>PPO Plan</i> | \$ 638.05 | \$ 289.74 | |
| <i>POS Plan</i> | 568.06 | 250.05 | |

An excess coverage insurance policy covers individual claims in excess of \$80,000 up to a maximum of \$1,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$505,259 reported in the health care internal service fund at December 31, 2005, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by FASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family coverage range from \$333.54 to \$865.19. Changes in the fund's liability amount in 2005 and 2004 were:

| <i>Liability</i> | <i>Beginning</i> | <i>Current</i> | <i>Claim</i> | <i>Beginning</i> |
|------------------|------------------|----------------|-----------------|------------------|
| <u>Year</u> | <u>of Year</u> | <u>Year</u> | <u>Claim</u> | <u>of Year</u> |
| <u>Year</u> | <u>Liability</u> | <u>Claims</u> | <u>Payments</u> | <u>Liability</u> |
| <i>2005</i> | \$ 450,471 | \$ 5,615,714 | \$ (5,560,926) | \$ 505,259 |
| <i>2004</i> | 600,000 | 5,217,661 | (5,367,190) | 450,471 |

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6701 or (800) 222-7377.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

For the year ended December 31, 2005, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The employer contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations for the years ended December 31, 2005, 2004, and 2003 were \$2,721,820, \$2,429,993 and \$3,660,310, respectively; 96 percent has been contributed for 2005 and 100 percent for 2004 and 2003.

B. State Teachers Retirement System

The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system, for the certified teachers employed by the school for the mentally retarded/developmentally disabled (Board of MRDD). STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614)227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

For the fiscal year ended June 30, 2005, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the calendar ended December 31, 2005, 2004, and 2003 were \$139,561, \$137,041, and \$156,242 respectively. 100 percent has been contributed for each fiscal year.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. Effective April 11, 2005, a reemployed retiree may alternatively receive a refund of member contributions with interest before age 65, once employment is terminated.

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The number of active contributing participants in the traditional and combined plans was 376,109. Actual County contributions for 2005 which were used to fund postemployment benefits were \$1,140,030. The actual contribution and the actuarially required contribution amounts are the same. The actuarial value of OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) was \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. Member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the Systems based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

Retirees who participated in the DC or Combined Plans and their dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2005, (latest information available) the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$10,735 for fiscal year 2005.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2005, (the latest information available) the balance in the fund was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by STRS Ohio were \$254,780,000 and STRS Ohio had 115,395 eligible benefit recipients.

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements. The "statement of revenue, expenditures, and changes in fund balance - budget (non-GAAP basis) and actual" presented for the general fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

3. In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

| | <u>General</u> | <u>Motor Vehicle and Gas Tax</u> | <u>County Board of MRDD</u> | <u>Job and Family Services</u> | <u>Wayne County Care Center</u> | <u>Children Services Board</u> |
|--|-----------------------|--|-------------------------------------|--|---|--|
| <i>GAAP Basis</i> | \$ 354,761 | \$ (412,725) | \$ 677,570 | \$ 219,570 | \$ (90,017) | \$ 870,501 |
| <i>Net adjustments for revenue accruals</i> | (406,203) | (289,391) | (57,073) | (382,892) | (6,873) | 245,358 |
| <i>Net adjustments for expenditure accruals</i> | 63,872 | 240,384 | 180,586 | 235,740 | 75,284 | 160,464 |
| <i>Encumbrances (budget basis) outstanding at year end</i> | <u>(1,958,247)</u> | <u>(711,184)</u> | <u>(257,506)</u> | <u>(999,207)</u> | <u>(140,475)</u> | <u>(452,166)</u> |
| <i>Budget Basis</i> | <u>\$ (1,945,817)</u> | <u>\$ (1,172,916)</u> | <u>\$ 543,577</u> | <u>\$ (926,789)</u> | <u>\$ (162,081)</u> | <u>\$ 824,157</u> |

NOTE 16 - CONTINGENT LIABILITIES

A. Grants

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowance, if any, will be immaterial.

B. Litigation

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, no liability is anticipated in excess of insurance coverage.

NOTE 17 - RELATED PARTY TRANSACTION

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2005, the County's contributions totaled \$4,208,947.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 18 - CONDUIT DEBT OBLIGATIONS

The County has served as the issuer of industrial revenue bonds in previous years. The principal balance of these bonds outstanding as of December 31, 2005 totaled \$950,000. The proceeds related to this \$2,265,000 issuance were used to acquire, construct, improve and equip nursing home facilities. The facilities make the principal and interest payments on the bonds. The industrial revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County, nor is the full faith and credit or taxing power of the County pledged to make repayment.

NOTE 19 - LANDFILL

On December 31, 1998, the County sold the Mt. Eaton Landfill, both the original landfill and the 55.89 acre expansion, as well as a majority of the County-owned assets used to operate the landfill. The sale of the landfill was final and all titles transferred completely on that date.

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. These royalties ceased during 2005. This was a result of the shutdown of the landfill due to capacity limits being reached. It's anticipated by management that the landfill will reopen in the future, and royalties re-instituted, as an increase in capacity is approved by the Environmental Protection Agency (EPA).

The County has established a designation for landfill contingencies, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2005, the balance of the designation for landfill contingencies was \$400,000.

NOTE 20 - OPERATING LEASES - LESSOR DISCLOSURE

The County leases land and building space under leases that are considered cancelable by either party. A summary of the cost and carrying value of each asset, and the amount of lease payments that came due during the period, including outstanding amounts is summarized below. Outstanding lease payments are reported as "accounts receivable" within the basic financial statements.

| <i>Leased Asset</i> | <i>Asset Cost</i> | <i>Accumulated Depreciation</i> | <i>Carrying Value</i> | <i>2005 Lease Payments Due</i> | <i>2005 Lease Payments Outstanding</i> |
|--------------------------------|-----------------------|-------------------------------------|---------------------------|--|--|
| <i>Care Center Land</i> | \$ 368 | \$ - | \$ 368 | \$ 14,400 | \$ - |
| <i>Care Center Land</i> | 222,419 | - | 222,419 | 40,293 | - |
| <i>Administration building</i> | 284,772 | 108,404 | 176,368 | 38,520 | 3,210 |
| <i>McClure building</i> | 65,010 | 12,850 | 52,160 | 15,585 | - |
| <i>County courthouse</i> | 536,114 | 154,674 | 381,440 | 24,000 | 1,000 |
| | <u>\$ 1,108,683</u> | <u>\$ 275,928</u> | <u>\$ 832,755</u> | <u>\$ 132,798</u> | <u>\$ 4,210</u> |

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 21 - FUND DEFICITS

As of December 31, 2005, the CHIP program special revenue fund had deficit fund balance of \$77,362. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

NOTE 22 - COMPLIANCE

The Ohio Revised Code (ORC) Section 5705.10 states that money paid into any fund shall be used only for the purpose for which such fund is established. As a result, a negative fund balance may indicate that money from one fund was used to cover expenditures of another fund. As of December 31, 2005 the following funds reported negative unencumbered cash balances:

Nonmajor governmental funds:

| | |
|--|----------|
| <i>VOCA grant special revenue fund</i> | \$ 9,452 |
| <i>Juvenile accountability special revenue fund</i> | 6,933 |
| <i>Department of justice special projects special revenue fund</i> | 137,769 |
| <i>Issue II capital project fund</i> | 89,062 |
| <i>Federal bridge project capital project fund</i> | 471,105 |
| <i>Airport improvement capital project fund</i> | 126,462 |

Contrary to ORC Section 5705.41, the voter registration special revenue fund had expenditures plus encumbrances exceeding appropriations by \$1,012,500.

The County has implemented improved procedures to monitor the budgets and fund balances more closely during the year to ensure the County meets all compliance requirements.

**COMBINING STATEMENTS FOR
NONMAJOR GOVERNMENTAL FUNDS
AND
INDIVIDUAL FUND SCHEDULES FOR
GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds

Special revenue funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted for specified expenditure purposes. The following are the nonmajor special revenue funds, which Wayne County operates:

Delinquent Real Estate Tax Assessment Collection (DRETAC)

To account for a percentage of the monies received from delinquent real estate tax assessment collections. Half of the money is to be distributed to the prosecutor and the other half to the treasurer to be used for the collection of delinquent property taxes and assessments.

Real Estate Assessment

To account for state mandated countywide real estate reappraisals that are funded by charges to the County's political subdivisions and deducted from various tax settlements twice a year.

Indigent Guardianship

To account for Probate Court fees which are used to provide legal guardianship for indigents.

Computerized Legal Research

To account for additional fees collected by the courts under Section 2303.201 of the Ohio Revised Code to be used for legal research and computer maintenance for the Law Library.

Victim's Assistance Trust

To account for donations and other local funds used for program expenses of victim's of crime.

Youth Services Subsidy Grant

To account for revenue received from the State Department of Youth Services and used for placement of children, diversion programs for juvenile delinquents, work programs involving restitution, juvenile delinquency prevention and other related activities.

Dog and Kennel

To account for the dog warden's operations, financed by the sale of dog tags, kennel permits and fine collections. At year-end, the remaining balance of the dog and kennel fund is given to the Humane Society as compensation for the use of their facilities during the year.

Hazardous Materials

To account for donations solicited to transport hazardous materials in the event of a countywide disaster.

Bureau of Support

To account for various federal and state grants used to provide public assistance to children.

Community Development Block Grant (CDBG)

To account for revenue from the federal government received through the community development grant program and loan repayments for monies loaned to businesses, institutions and organizations in the County.

Ditch Maintenance

To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches in the County.

Cops Program

To account for federal grants used for expenditures incurred in providing policing patrolmen within the community.

Law Enforcement

To account for state grants for costs incurred for public safety equipment and overtime wages incurred for police officers.

Nonmajor Special Revenue Funds

Enforcement and Education

To account for grant monies received from municipal court DUI arrests to be used for enforcement and education and for DUI housing reimbursements pursuant to Ohio Revised Code Section 4511.191.

Indigent Driver Alcohol Treatment

To account for fines levied against convicted DUI offenders in accordance with Ohio Revised Code Section 4511.191.

Litter Control

To account for grant proceeds from the Ohio Department of Natural Resources to prevent litter within the community.

Probation Services

To account for fees charges to those who have committed crimes and have been sentenced to probation by the Common Pleas Court. The fees help pay for the costs incurred by the County to provide probation services.

Felony Delinquent Care and Custody

To account for State funding used to provide placement services for youths who have been convicted of a felony charge.

Recorder's Equipment

To account for fees established by the Ohio Revised Code, which are used to fund the electronic processing of the recording services of the County Recorder.

Solid Waste District Litter Grant

To account for local grants which fund police patrolling within the community which help prevent littering.

Local Emergency Planning

To account for state grant monies used for the purchase of equipment and services.

Narcotics Task Force

To account for a federal grant used to cover the costs of providing one narcotics specialist and technical surveillance services.

Other Nonmajor Special Revenue Funds

Pilot Probation Program

Certificate of Title Administration

CHIP Program

Court Computerization

Victim Witness Assistance Program

Home Arrest Grant

VOCA Grant

Juvenile Accountability Incentive Block Grant

Court Security Grant

Airport

Mediation Services

Municipal Court Probation

Department of Justice Special Projects

Employee Benefit Liability

Mt. Eaton Landfill

County Transportation Grant

Voter Registration Grant

Child Abuse Task Force

FEMA Public Assistance

Indigent Fee Assessment

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary fund types. Following is a description of all nonmajor capital projects funds:

County Building Construction

This fund accounts for bond proceeds, grants, investment income and transfers from other funds, which are used to acquire, construct, or improve County buildings.

Issue II

To account for state grants and local matching funds used for the improvement of bridges and roads within the County.

Justice Center Communications

To account for revenue received from federal grants, local matching funds, and dispatching service contracts to be used for the purchase of additional equipment for the County dispatch system.

Federal Bridge Project

To account for federal grants used for the construction of bridges within the County.

Airport Improvement

To account for federal grants, donations and contributions from private sources used for capital purchases and repairs at the Wayne County Airport Authority.

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|--|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 5,045,667 | \$ 829,348 | \$ 3,390,999 | \$ 9,266,014 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 214,969 | - | 225,974 | 440,943 |
| Receivables: | | | | |
| Accrued Interest | 171 | - | - | 171 |
| Due from Other Funds | 24,051 | - | 2,249 | 26,300 |
| Due from Other Governments | 244,593 | - | 159,866 | 404,459 |
| Materials and Supplies Inventory | 19,393 | - | - | 19,393 |
| Loans Receivable | 284,308 | - | - | 284,308 |
| Prepaid Items | 7,789 | - | - | 7,789 |
| <i>Total Assets</i> | <u>\$ 5,840,941</u> | <u>\$ 829,348</u> | <u>\$ 3,779,088</u> | <u>\$ 10,449,377</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 256,068 | \$ - | \$ 14,947 | \$ 271,015 |
| Contracts Payable | - | - | 127,987 | 127,987 |
| Accrued Wages and Benefits | 137,171 | - | - | 137,171 |
| Matured Compensated Absences Payable | 983 | - | - | 983 |
| Due to Other Funds | 70,157 | - | 5,353 | 75,510 |
| Due to Other Governments | 172,941 | - | - | 172,941 |
| Deferred Revenue | 122,827 | - | 146,660 | 269,487 |
| <i>Total Liabilities</i> | <u>760,147</u> | <u>-</u> | <u>294,947</u> | <u>1,055,094</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 440,233 | - | 1,249,721 | 1,689,954 |
| Reserved for Inventory | 19,393 | - | - | 19,393 |
| Reserved for Prepaid Items | 7,789 | - | - | 7,789 |
| Reserved for Loans | 284,308 | - | - | 284,308 |
| Unreserved: | | | | |
| Undesignated Reported In: | | | | |
| Special Revenue Funds | 4,329,071 | - | - | 4,329,071 |
| Debt Service Fund | - | 829,348 | - | 829,348 |
| Capital Projects Funds | - | - | 2,234,420 | 2,234,420 |
| <i>Total Fund Balances</i> | <u>5,080,794</u> | <u>829,348</u> | <u>3,484,141</u> | <u>9,394,283</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 5,840,941</u> | <u>\$ 829,348</u> | <u>\$ 3,779,088</u> | <u>\$ 10,449,377</u> |

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|--|--|
| Revenues | | | | |
| Charges for Services | \$ 2,500,776 | \$ - | \$ 30,354 | \$ 2,531,130 |
| Licenses and Permits | 265 | - | - | 265 |
| Fines and Forfeitures | 207,814 | - | - | 207,814 |
| Intergovernmental | 4,708,460 | - | 2,139,694 | 6,848,154 |
| Special Assessments | 2,350 | - | - | 2,350 |
| Interest | 20,308 | - | 3,534 | 23,842 |
| Rent | - | 118,100 | 157,587 | 275,687 |
| Other | 272,848 | 250 | 52,661 | 325,759 |
| <i>Total Revenues</i> | <u>7,712,821</u> | <u>118,350</u> | <u>2,383,830</u> | <u>10,215,001</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 2,767,643 | - | - | 2,767,643 |
| Judicial | 431,691 | - | - | 431,691 |
| Public Safety | 1,550,379 | - | - | 1,550,379 |
| Public Works | 402,542 | - | - | 402,542 |
| Health | 255,121 | - | - | 255,121 |
| Human Services | 1,833,291 | - | - | 1,833,291 |
| Economic Development and Assistance | 197,450 | - | - | 197,450 |
| Other | 128,720 | 800 | - | 129,520 |
| Capital Outlay | - | - | 2,405,907 | 2,405,907 |
| Urban Redevelopment and Housing | 219,017 | - | - | 219,017 |
| Debt Service: | | | | |
| Principal Retirement | - | 553,500 | - | 553,500 |
| Interest and Fiscal Charges | - | 528,929 | - | 528,929 |
| <i>Total Expenditures</i> | <u>7,785,854</u> | <u>1,083,229</u> | <u>2,405,907</u> | <u>11,274,990</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (73,033) | (964,879) | (22,077) | (1,059,989) |
| Other Financing Sources (Uses) | | | | |
| Other Financing Sources | 700 | - | - | 700 |
| Transfers In | 60,964 | 964,878 | 1,184,582 | 2,210,424 |
| Transfers Out | (472,777) | - | (250,000) | (722,777) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(411,113)</u> | <u>964,878</u> | <u>934,582</u> | <u>1,488,347</u> |
| <i>Net Change in Fund Balances</i> | (484,146) | (1) | 912,505 | 428,358 |
| <i>Fund Balances Beginning of Year</i> | 5,574,513 | 829,349 | 2,571,636 | 8,975,498 |
| <i>Decrease in Reserve for Inventory</i> | (9,573) | - | - | (9,573) |
| <i>Fund Balances End of Year</i> | <u>\$ 5,080,794</u> | <u>\$ 829,348</u> | <u>\$ 3,484,141</u> | <u>\$ 9,394,283</u> |

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Delinquent Real Estate Tax Assessment Collection | Real Estate Assessment | Indigent Guardianship | Computerized Legal Research |
|--|---|---------------------------|--------------------------|--------------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 281,405 | \$ 686,202 | \$ 76,090 | \$ 4,053 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | - |
| Receivables: | | | | |
| Accrued Interest | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Materials and Supplies Inventory | - | - | - | - |
| Loans Receivable | - | - | - | - |
| Prepaid Items | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 281,405</u> | <u>\$ 686,202</u> | <u>\$ 76,090</u> | <u>\$ 4,053</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 1,711 | \$ 3,174 | \$ 3,976 | \$ - |
| Accrued Wages and Benefits | 4,914 | 27,512 | - | - |
| Matured Compensated Absences Payable | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Other Governments | 2,559 | 13,670 | - | - |
| Deferred Revenue | - | - | - | - |
| <i>Total Liabilities</i> | <u>9,184</u> | <u>44,356</u> | <u>3,976</u> | <u>-</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 19,190 | 48,607 | 10,384 | - |
| Reserved for Inventory | - | - | - | - |
| Reserved for Prepaid Items | - | - | - | - |
| Reserved for Loans | - | - | - | - |
| Unreserved: | | | | |
| Undesignated (Deficit) Reported In: | | | | |
| Special Revenue Funds | 253,031 | 593,239 | 61,730 | 4,053 |
| <i>Total Fund Balances (Deficit)</i> | <u>272,221</u> | <u>641,846</u> | <u>72,114</u> | <u>4,053</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 281,405</u> | <u>\$ 686,202</u> | <u>\$ 76,090</u> | <u>\$ 4,053</u> |

| <u>Victim's Assistance Trust</u> | <u>Youth Services Subsidy Grant</u> | <u>Dog and Kennel</u> | <u>Hazardous Materials</u> | <u>Bureau of Support</u> | <u>Community Development Block Grant</u> | <u>Ditch Maintenance</u> |
|--|---|---------------------------|--------------------------------|------------------------------|--|------------------------------|
| \$ 4,251 | \$ 146,549 | \$ 216,038 | \$ 21,150 | \$ 375,548 | \$ 455,717 | \$ 25,016 |
| - | - | - | - | 16,775 | - | - |
| - | - | - | - | - | 171 | - |
| - | - | - | 8,625 | 29,663 | - | - |
| - | - | - | 24,051 | - | - | - |
| - | - | - | - | 6,548 | - | - |
| - | - | - | - | - | 284,308 | - |
| - | - | - | - | 7,789 | - | - |
| <u>\$ 4,251</u> | <u>\$ 146,549</u> | <u>\$ 216,038</u> | <u>\$ 53,826</u> | <u>\$ 436,323</u> | <u>\$ 740,196</u> | <u>\$ 25,016</u> |
| \$ - | \$ 38,777 | \$ 1,663 | \$ 2,949 | \$ 2,404 | \$ 707 | \$ - |
| - | - | 1,826 | 389 | 60,487 | - | - |
| - | - | - | - | - | - | - |
| - | - | 4,369 | - | 29,825 | - | - |
| - | - | 750 | 198 | 31,125 | - | - |
| - | - | - | 8,625 | - | - | - |
| - | <u>38,777</u> | <u>8,608</u> | <u>12,161</u> | <u>123,841</u> | <u>707</u> | - |
| - | 3,539 | 9,895 | 7,694 | 78,713 | 59,741 | - |
| - | - | - | - | 6,548 | - | - |
| - | - | - | - | 7,789 | - | - |
| - | - | - | - | - | 284,308 | - |
| <u>4,251</u> | <u>104,233</u> | <u>197,535</u> | <u>33,971</u> | <u>219,432</u> | <u>395,440</u> | <u>25,016</u> |
| <u>4,251</u> | <u>107,772</u> | <u>207,430</u> | <u>41,665</u> | <u>312,482</u> | <u>739,489</u> | <u>25,016</u> |
| <u>\$ 4,251</u> | <u>\$ 146,549</u> | <u>\$ 216,038</u> | <u>\$ 53,826</u> | <u>\$ 436,323</u> | <u>\$ 740,196</u> | <u>\$ 25,016</u> |

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Cops Program | Law Enforcement | Enforcement and Education | Indigent Drivers Alcohol Treatment |
|--|-----------------|--------------------|------------------------------|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 4,442 | \$ 4,678 | \$ 16,724 |
| Cash and Cash Equivalents in Segregated Accounts | - | 3,742 | - | - |
| Receivables: | | | | |
| Accrued Interest | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Materials and Supplies Inventory | - | - | - | - |
| Loans Receivable | - | - | - | - |
| Prepaid Items | - | - | - | - |
| <i>Total Assets</i> | <u>\$ -</u> | <u>\$ 8,184</u> | <u>\$ 4,678</u> | <u>\$ 16,724</u> |
| Liabilities | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - |
| Accrued Wages and Benefits | - | - | - | - |
| Matured Compensated Absences Payable | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Other Governments | - | - | - | - |
| Deferred Revenue | - | - | - | - |
| <i>Total Liabilities</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | - | - | - | - |
| Reserved for Inventory | - | - | - | - |
| Reserved for Prepaid Items | - | - | - | - |
| Reserved for Loans | - | - | - | - |
| Unreserved: | | | | |
| Undesignated (Deficit) Reported In: | | | | |
| Special Revenue Funds | - | 8,184 | 4,678 | 16,724 |
| <i>Total Fund Balances (Deficit)</i> | <u>-</u> | <u>8,184</u> | <u>4,678</u> | <u>16,724</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ -</u> | <u>\$ 8,184</u> | <u>\$ 4,678</u> | <u>\$ 16,724</u> |

| Litter Control | Probation Services | Felony Delinquent Care and Custody | Recorder's Equipment | Solid Waste District Litter Grant | Local Emergency Planning | Narcotics Task Force |
|-------------------|--------------------|------------------------------------|----------------------|-----------------------------------|--------------------------|----------------------|
| \$ 61,273 | \$ 34,132 | \$ 330,595 | \$ 86,571 | \$ 20,230 | \$ 26,051 | \$ 17,003 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 62,690 | - | - | - | - | - | 6,610 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 123,963</u> | <u>\$ 34,132</u> | <u>\$ 330,595</u> | <u>\$ 86,571</u> | <u>\$ 20,230</u> | <u>\$ 26,051</u> | <u>\$ 23,613</u> |
| \$ 10,756 | \$ - | \$ 10,000 | \$ 6,231 | \$ - | \$ - | \$ - |
| 5,512 | - | - | - | 2,808 | - | 2,611 |
| - | - | - | - | - | - | - |
| 3,085 | - | - | - | - | 24,051 | - |
| 6,974 | - | 11,172 | - | 1,550 | - | 1,509 |
| 40,725 | - | - | - | - | - | 6,610 |
| <u>67,052</u> | <u>-</u> | <u>21,172</u> | <u>6,231</u> | <u>4,358</u> | <u>24,051</u> | <u>10,730</u> |
| 21,091 | 2,141 | 30,269 | 32,988 | 874 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>35,820</u> | <u>31,991</u> | <u>279,154</u> | <u>47,352</u> | <u>14,998</u> | <u>2,000</u> | <u>12,883</u> |
| <u>56,911</u> | <u>34,132</u> | <u>309,423</u> | <u>80,340</u> | <u>15,872</u> | <u>2,000</u> | <u>12,883</u> |
| <u>\$ 123,963</u> | <u>\$ 34,132</u> | <u>\$ 330,595</u> | <u>\$ 86,571</u> | <u>\$ 20,230</u> | <u>\$ 26,051</u> | <u>\$ 23,613</u> |

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Pilot Probation Grant | Certificate of Title Administration | CHIP Program | Court Computerization |
|--|-----------------------------|---|-----------------|--------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 39,488 | \$ 432,953 | \$ - | \$ 157,751 |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | - |
| Receivables: | | | | |
| Accrued Interest | - | - | - | - |
| Due from Other Governments | 76,794 | - | - | - |
| Due from Other Funds | - | - | - | - |
| Materials and Supplies Inventory | - | 12,845 | - | - |
| Loans Receivable | - | - | - | - |
| Prepaid Items | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 116,282</u> | <u>\$ 445,798</u> | <u>\$ -</u> | <u>\$ 157,751</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 1,432 | \$ - | \$ - | \$ 54,239 |
| Accrued Wages and Benefits | 5,469 | 12,684 | - | 1,618 |
| Matured Compensated Absences Payable | - | 983 | - | - |
| Due to Other Funds | - | - | - | - |
| Due to Other Governments | 2,893 | 6,100 | 77,362 | 824 |
| Deferred Revenue | 38,397 | - | - | - |
| <i>Total Liabilities</i> | <u>48,191</u> | <u>19,767</u> | <u>77,362</u> | <u>56,681</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 6,137 | 6,836 | - | 7,349 |
| Reserved for Inventory | - | 12,845 | - | - |
| Reserved for Prepaid Items | - | - | - | - |
| Reserved for Loans | - | - | - | - |
| Unreserved: | | | | |
| Undesignated (Deficit) Reported In: | | | | |
| Special Revenue Funds | 61,954 | 406,350 | (77,362) | 93,721 |
| <i>Total Fund Balances (Deficit)</i> | <u>68,091</u> | <u>426,031</u> | <u>(77,362)</u> | <u>101,070</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 116,282</u> | <u>\$ 445,798</u> | <u>\$ -</u> | <u>\$ 157,751</u> |

| Victim Witness Assistance Program | Home Arrest Grant | VOCA Grant | Juvenile Accountability Incentive Block Grant | Court Security System | Airport | Mediation Services |
|--|----------------------|------------------|--|-----------------------------|-------------------|-----------------------|
| \$ 51,858 | \$ 3,863 | \$ 11,548 | \$ 3,659 | \$ 977 | \$ - | \$ 90,983 |
| - | - | - | - | - | 194,452 | - |
| - | - | - | - | - | - | - |
| 36,876 | 23,335 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 88,734</u> | <u>\$ 27,198</u> | <u>\$ 11,548</u> | <u>\$ 3,659</u> | <u>\$ 977</u> | <u>\$ 194,452</u> | <u>\$ 90,983</u> |
| \$ 4,254 | \$ - | \$ 2,100 | \$ 2,889 | \$ - | \$ - | \$ 2,100 |
| 7,136 | 4,205 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 5,342 | 2,913 | - | - | - | - | 8,000 |
| 28,470 | - | - | - | - | - | - |
| <u>45,202</u> | <u>7,118</u> | <u>2,100</u> | <u>2,889</u> | <u>-</u> | <u>-</u> | <u>10,100</u> |
| - | - | 18,900 | 7,703 | 605 | - | 24,973 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 43,532 | 20,080 | (9,452) | (6,933) | 372 | 194,452 | 55,910 |
| 43,532 | 20,080 | 9,448 | 770 | 977 | 194,452 | 80,883 |
| <u>\$ 88,734</u> | <u>\$ 27,198</u> | <u>\$ 11,548</u> | <u>\$ 3,659</u> | <u>\$ 977</u> | <u>\$ 194,452</u> | <u>\$ 90,983</u> |

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

| | Municipal Court Probation | Department of Justice Special Projects | Employee Benefits Liability | Mt. Eaton Landfill |
|--|---------------------------------|--|-----------------------------------|-----------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 387,059 | \$ 120,970 | \$ 805,713 | \$ - |
| Cash and Cash Equivalents in Segregated Accounts | - | - | - | - |
| Receivables: | | | | |
| Accrued Interest | - | - | - | - |
| Due from Other Governments | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Materials and Supplies Inventory | - | - | - | - |
| Loans Receivable | - | - | - | - |
| Prepaid Items | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 387,059</u> | <u>\$ 120,970</u> | <u>\$ 805,713</u> | <u>\$ -</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 2,716 | \$ 100,970 | \$ - | \$ - |
| Accrued Wages and Benefits | - | - | - | - |
| Matured Compensated Absences Payable | - | - | - | - |
| Due to Other Funds | 8,827 | - | - | - |
| Due to Other Governments | - | - | - | - |
| Deferred Revenue | - | - | - | - |
| <i>Total Liabilities</i> | <u>11,543</u> | <u>100,970</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 1,590 | 36,805 | - | - |
| Reserved for Inventory | - | - | - | - |
| Reserved for Prepaid Items | - | - | - | - |
| Reserved for Loans | - | - | - | - |
| Unreserved: | | | | |
| Undesignated (Deficit) Reported In: | | | | |
| Special Revenue Funds | 373,926 | (16,805) | 805,713 | - |
| <i>Total Fund Balances (Deficit)</i> | <u>375,516</u> | <u>20,000</u> | <u>805,713</u> | <u>-</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 387,059</u> | <u>\$ 120,970</u> | <u>\$ 805,713</u> | <u>\$ -</u> |

| <u>County Transportation Grant</u> | <u>Voter Registration Grant</u> | <u>Child Abuse Task Force</u> | <u>FEMA Public Assistance</u> | <u>Indigent Fee Assessment</u> | <u>Totals</u> |
|--|---|-----------------------------------|---------------------------------------|--|---------------------|
| \$ - | \$ 25,370 | \$ 19,061 | \$ - | \$ 696 | \$ 5,045,667 |
| - | - | - | - | - | 214,969 |
| - | - | - | - | - | 171 |
| - | - | - | - | - | 244,593 |
| - | - | - | - | - | 24,051 |
| - | - | - | - | - | 19,393 |
| - | - | - | - | - | 284,308 |
| - | - | - | - | - | 7,789 |
| <u>\$ -</u> | <u>\$ 25,370</u> | <u>\$ 19,061</u> | <u>\$ -</u> | <u>\$ 696</u> | <u>\$ 5,840,941</u> |
| \$ - | \$ 3,020 | \$ - | \$ - | \$ - | \$ 256,068 |
| - | - | - | - | - | 137,171 |
| - | - | - | - | - | 983 |
| - | - | - | - | - | 70,157 |
| - | - | - | - | - | 172,941 |
| - | - | - | - | - | 122,827 |
| <u>-</u> | <u>3,020</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>760,147</u> |
| - | 435 | 3,774 | - | - | 440,233 |
| - | - | - | - | - | 19,393 |
| - | - | - | - | - | 7,789 |
| - | - | - | - | - | 284,308 |
| - | 21,915 | 15,287 | - | 696 | 4,329,071 |
| - | 22,350 | 19,061 | - | 696 | 5,080,794 |
| <u>\$ -</u> | <u>\$ 25,370</u> | <u>\$ 19,061</u> | <u>\$ -</u> | <u>\$ 696</u> | <u>\$ 5,840,941</u> |

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2005

| | Delinquent Real Estate Tax Assessment Collection | Real Estate Assessment | Indigent Guardianship | Computerized Legal Research |
|--|---|---------------------------|--------------------------|--------------------------------|
| Revenues | | | | |
| Charges for Services | \$ 189,408 | \$ 980,751 | \$ 15,820 | \$ 4,054 |
| Licenses and Permits | - | 265 | - | - |
| Fines and Forfeitures | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Special Assessments | - | - | - | - |
| Interest | - | - | - | - |
| Other | 3,326 | 117,401 | - | - |
| <i>Total Revenues</i> | <u>192,734</u> | <u>1,098,417</u> | <u>15,820</u> | <u>4,054</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 218,127 | 1,087,644 | - | - |
| Judicial | - | - | 18,991 | - |
| Public Safety | - | - | - | - |
| Public Works | - | - | - | - |
| Health | - | - | - | - |
| Human Services | - | - | - | - |
| Economic Development and Assistance | - | - | - | - |
| Other | - | - | - | - |
| Urban Redevelopment and Housing | - | - | - | - |
| <i>Total Expenditures</i> | <u>218,127</u> | <u>1,087,644</u> | <u>18,991</u> | <u>-</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | (25,393) | 10,773 | (3,171) | 4,054 |
| Other Financing Sources (Uses) | | | | |
| Other Financing Sources | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | (5,885) |
| <i>Total Other Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(5,885)</u> |
| <i>Net Change in Fund Balances</i> | (25,393) | 10,773 | (3,171) | (1,831) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | 297,614 | 631,073 | 75,285 | 5,884 |
| Increase (Decrease) in Reserve for Inventory | - | - | - | - |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$ 272,221</u> | <u>\$ 641,846</u> | <u>\$ 72,114</u> | <u>\$ 4,053</u> |

| <u>Victim's Assistance Trust</u> | <u>Youth Services Subsidy Grant</u> | <u>Dog and Kennel</u> | <u>Hazardous Materials</u> | <u>Bureau of Support</u> | <u>Community Development Block Grant</u> | <u>Ditch Maintenance</u> |
|--|---|---------------------------|--------------------------------|------------------------------|--|------------------------------|
| \$ - | \$ - | \$ 233,173 | \$ 4,309 | \$ 304,069 | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | 225 | - | - | - | - |
| - | 183,017 | - | 46,476 | 1,491,079 | 269,237 | - |
| - | - | - | - | - | - | 2,350 |
| - | - | - | - | - | 19,092 | - |
| 5,100 | - | 17,816 | - | 8,123 | - | - |
| <u>5,100</u> | <u>183,017</u> | <u>251,214</u> | <u>50,785</u> | <u>1,803,271</u> | <u>288,329</u> | <u>2,350</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 5,122 | 194,909 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 205,403 | 49,718 | - | - | - |
| - | - | - | - | 1,833,291 | - | - |
| - | - | - | - | - | 197,450 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>5,122</u> | <u>194,909</u> | <u>205,403</u> | <u>49,718</u> | <u>1,833,291</u> | <u>197,450</u> | <u>-</u> |
| (22) | (11,892) | 45,811 | 1,067 | (30,020) | 90,879 | 2,350 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (22) | (11,892) | 45,811 | 1,067 | (30,020) | 90,879 | 2,350 |
| 4,273 | 119,664 | 161,619 | 40,598 | 353,722 | 648,610 | 22,666 |
| - | - | - | - | (11,220) | - | - |
| <u>\$ 4,251</u> | <u>\$ 107,772</u> | <u>\$ 207,430</u> | <u>\$ 41,665</u> | <u>\$ 312,482</u> | <u>\$ 739,489</u> | <u>\$ 25,016</u> |

Continued

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2005

| | Cops Program | Law Enforcement | Enforcement and Education | Indigent Drivers Alcohol Treatment |
|--|-----------------|--------------------|------------------------------|--|
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - | - |
| Fines and Forfeitures | - | 1,593 | 1,015 | 27,581 |
| Intergovernmental | 17,321 | - | - | - |
| Special Assessments | - | - | - | - |
| Interest | - | - | - | - |
| Other | - | 3,742 | - | - |
| <i>Total Revenues</i> | <u>17,321</u> | <u>5,335</u> | <u>1,015</u> | <u>27,581</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public Safety | 8,348 | 23,825 | 1 | 94,232 |
| Public Works | - | - | - | - |
| Health | - | - | - | - |
| Human Services | - | - | - | - |
| Economic Development and Assistance | - | - | - | - |
| Other | - | - | - | - |
| Urban Redevelopment and Housing | - | - | - | - |
| <i>Total Expenditures</i> | <u>8,348</u> | <u>23,825</u> | <u>1</u> | <u>94,232</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | 8,973 | (18,490) | 1,014 | (66,651) |
| Other Financing Sources (Uses) | | | | |
| Other Financing Sources | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| <i>Total Other Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balances</i> | 8,973 | (18,490) | 1,014 | (66,651) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | (8,973) | 26,674 | 3,664 | 83,375 |
| Increase (Decrease) in Reserve for Inventory | - | - | - | - |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$ -</u> | <u>\$ 8,184</u> | <u>\$ 4,678</u> | <u>\$ 16,724</u> |

| <u>Litter Control</u> | <u>Probation Services</u> | <u>Felony Delinquent Care and Custody</u> | <u>Recorder's Equipment</u> | <u>Solid Waste District Litter Grant</u> | <u>Local Emergency Planning</u> | <u>Narcotics Task Force</u> |
|-----------------------|---------------------------|---|-----------------------------|--|---------------------------------|-----------------------------|
| \$ - | \$ 21,984 | \$ - | \$ 85,905 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 310,323 | - | 147,509 | - | 80,700 | 26,235 | 57,857 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,673 | - | - | - | - | - | - |
| <u>311,996</u> | <u>21,984</u> | <u>147,509</u> | <u>85,905</u> | <u>80,700</u> | <u>26,235</u> | <u>57,857</u> |
| - | - | - | 97,012 | - | - | - |
| - | - | - | - | - | - | - |
| - | 13,470 | 91,520 | - | - | 25,991 | 58,789 |
| 323,004 | - | - | - | 79,538 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>323,004</u> | <u>13,470</u> | <u>91,520</u> | <u>97,012</u> | <u>79,538</u> | <u>25,991</u> | <u>58,789</u> |
| (11,008) | 8,514 | 55,989 | (11,107) | 1,162 | 244 | (932) |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| (11,008) | 8,514 | 55,989 | (11,107) | 1,162 | 244 | (932) |
| 67,919 | 25,618 | 253,434 | 91,447 | 14,710 | 1,756 | 13,815 |
| - | - | - | - | - | - | - |
| <u>\$ 56,911</u> | <u>\$ 34,132</u> | <u>\$ 309,423</u> | <u>\$ 80,340</u> | <u>\$ 15,872</u> | <u>\$ 2,000</u> | <u>\$ 12,883</u> |

Continued

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2005

| | Pilot Probation Grant | Certificate of Title Administration | CHIP Program | Court Computerization |
|--|-----------------------------|---|--------------------|--------------------------|
| Revenues | | | | |
| Charges for Services | \$ - | \$ 344,390 | \$ - | \$ - |
| Licenses and Permits | - | - | - | - |
| Fines and Forfeitures | - | - | - | 177,400 |
| Intergovernmental | 191,986 | - | 168,913 | - |
| Special Assessments | - | - | - | - |
| Interest | - | - | - | - |
| Other | - | - | - | - |
| <i>Total Revenues</i> | <u>191,986</u> | <u>344,390</u> | <u>168,913</u> | <u>177,400</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | - | 320,105 | - | - |
| Judicial | - | - | - | 411,461 |
| Public Safety | 126,799 | - | - | - |
| Public Works | - | - | - | - |
| Health | - | - | - | - |
| Human Services | - | - | - | - |
| Economic Development and Assistance | - | - | - | - |
| Other | - | - | - | - |
| Urban Redevelopment and Housing | 1,432 | - | 217,585 | - |
| <i>Total Expenditures</i> | <u>128,231</u> | <u>320,105</u> | <u>217,585</u> | <u>411,461</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | 63,755 | 24,285 | (48,672) | (234,061) |
| Other Financing Sources (Uses) | | | | |
| Other Financing Sources | - | - | - | - |
| Transfers In | - | - | - | 5,885 |
| Transfers Out | - | - | - | - |
| <i>Total Other Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,885</u> |
| <i>Net Change in Fund Balances</i> | 63,755 | 24,285 | (48,672) | (228,176) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | 4,336 | 400,099 | (28,690) | 329,246 |
| Increase (Decrease) in Reserve for Inventory | - | 1,647 | - | - |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$ 68,091</u> | <u>\$ 426,031</u> | <u>\$ (77,362)</u> | <u>\$ 101,070</u> |

| Victim Witness Assistance Program | Home Arrest Grant | VOCA Grant | Juvenile Accountability Incentive Block Grant | Court Security System | Airport | Mediation Services |
|--|----------------------|-----------------|--|-----------------------------|-------------------|-----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,757 | \$ 54,855 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 139,383 | 93,339 | 18,225 | 3,467 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 1,216 | - |
| - | - | - | - | - | 99,650 | - |
| <u>139,383</u> | <u>93,339</u> | <u>18,225</u> | <u>3,467</u> | <u>-</u> | <u>141,623</u> | <u>54,855</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | 864 | - | - |
| 181,709 | 119,785 | 26,950 | 18,504 | - | - | 49,527 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 128,720 | - |
| - | - | - | - | - | - | - |
| <u>181,709</u> | <u>119,785</u> | <u>26,950</u> | <u>18,504</u> | <u>864</u> | <u>128,720</u> | <u>49,527</u> |
| (42,326) | (26,446) | (8,725) | (15,037) | (864) | 12,903 | 5,328 |
| 700 | - | - | - | - | - | - |
| 39,365 | 8,379 | 6,180 | 1,155 | - | - | - |
| - | - | - | - | - | - | - |
| <u>40,065</u> | <u>8,379</u> | <u>6,180</u> | <u>1,155</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (2,261) | (18,067) | (2,545) | (13,882) | (864) | 12,903 | 5,328 |
| 45,793 | 38,147 | 11,993 | 14,652 | 1,841 | 181,549 | 75,555 |
| - | - | - | - | - | - | - |
| <u>\$ 43,532</u> | <u>\$ 20,080</u> | <u>\$ 9,448</u> | <u>\$ 770</u> | <u>\$ 977</u> | <u>\$ 194,452</u> | <u>\$ 80,883</u> |

Continued

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2005

| | Municipal Court Probation | Department of Justice Special Projects | Employee Benefits Liability | Mt. Eaton Landfill |
|--|---------------------------------|--|-----------------------------------|-----------------------|
| Revenues | | | | |
| Charges for Services | \$ 220,230 | \$ - | \$ - | \$ - |
| Licenses and Permits | - | - | - | - |
| Fines and Forfeitures | - | - | - | - |
| Intergovernmental | - | 290,128 | - | - |
| Special Assessments | - | - | - | - |
| Interest | - | - | - | - |
| Other | - | - | - | 10,676 |
| <i>Total Revenues</i> | <u>220,230</u> | <u>290,128</u> | <u>-</u> | <u>10,676</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public Safety | 114,829 | 267,302 | - | - |
| Public Works | - | - | - | - |
| Health | - | - | - | - |
| Human Services | - | - | - | - |
| Economic Development and Assistance | - | - | - | - |
| Other | - | - | - | - |
| Urban Redevelopment and Housing | - | - | - | - |
| <i>Total Expenditures</i> | <u>114,829</u> | <u>267,302</u> | <u>-</u> | <u>-</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | 105,401 | 22,826 | - | 10,676 |
| Other Financing Sources (Uses) | | | | |
| Other Financing Sources | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | (26,160) | - | - | (440,732) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(26,160)</u> | <u>-</u> | <u>-</u> | <u>(440,732)</u> |
| <i>Net Change in Fund Balances</i> | 79,241 | 22,826 | - | (430,056) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | 296,275 | (2,826) | 805,713 | 430,056 |
| Increase (Decrease) in Reserve for Inventory | - | - | - | - |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$ 375,516</u> | <u>\$ 20,000</u> | <u>\$ 805,713</u> | <u>\$ -</u> |

| County Transportation Grant | Voter Registration Grant | Child Abuse Task Force | FEMA Public Assistance | Indigent Fee Assessment | Totals |
|-----------------------------------|--------------------------------|---------------------------|------------------------------|-------------------------------|---------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 1,071 | \$ 2,500,776 |
| - | - | - | - | - | 265 |
| - | - | - | - | - | 207,814 |
| 8,838 | 1,037,743 | 41,548 | 85,136 | - | 4,708,460 |
| - | - | - | - | - | 2,350 |
| - | - | - | - | - | 20,308 |
| - | - | 5,341 | - | - | 272,848 |
| <u>8,838</u> | <u>1,037,743</u> | <u>46,889</u> | <u>85,136</u> | <u>1,071</u> | <u>7,712,821</u> |
| - | 1,044,755 | - | - | - | 2,767,643 |
| - | - | - | - | 375 | 431,691 |
| - | - | 43,631 | 85,136 | - | 1,550,379 |
| - | - | - | - | - | 402,542 |
| - | - | - | - | - | 255,121 |
| - | - | - | - | - | 1,833,291 |
| - | - | - | - | - | 197,450 |
| - | - | - | - | - | 128,720 |
| - | - | - | - | - | 219,017 |
| <u>-</u> | <u>1,044,755</u> | <u>43,631</u> | <u>85,136</u> | <u>375</u> | <u>7,785,854</u> |
| 8,838 | (7,012) | 3,258 | - | 696 | (73,033) |
| - | - | - | - | - | 700 |
| - | - | - | - | - | 60,964 |
| - | - | - | - | - | (472,777) |
| - | - | - | - | - | (411,113) |
| 8,838 | (7,012) | 3,258 | - | 696 | (484,146) |
| (8,838) | 29,362 | 15,803 | - | - | 5,574,513 |
| - | - | - | - | - | (9,573) |
| <u>\$ -</u> | <u>\$ 22,350</u> | <u>\$ 19,061</u> | <u>\$ -</u> | <u>\$ 696</u> | <u>\$ 5,080,794</u> |

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

| | County Building Construction | Issue II | Justice Center Communications |
|---|------------------------------------|-------------------|-------------------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 3,076,183 | \$ 156,391 | \$ 145,557 |
| Cash and Cash Equivalents: | | | |
| In Segregated Accounts | - | - | - |
| Due from Other Funds | - | - | - |
| Due from Other Governments | - | - | - |
| <i>Total Assets</i> | <u>\$ 3,076,183</u> | <u>\$ 156,391</u> | <u>\$ 145,557</u> |
| Liabilities | | | |
| Accounts Payable | \$ 14,947 | \$ - | \$ - |
| Contracts Payable | 78,735 | 39,230 | - |
| Due to Other Funds | - | - | - |
| Deferred Revenue | - | - | - |
| <i>Total Liabilities</i> | <u>93,682</u> | <u>39,230</u> | <u>-</u> |
| Fund Balances | | | |
| Reserved for Encumbrances | 426,483 | 206,223 | 16,602 |
| Unreserved, Undesignated (Deficit) Reported In: | | | |
| Capital Projects Funds | 2,556,018 | (89,062) | 128,955 |
| <i>Total Fund Balances</i> | <u>2,982,501</u> | <u>117,161</u> | <u>145,557</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 3,076,183</u> | <u>\$ 156,391</u> | <u>\$ 145,557</u> |

| Federal Bridge Project | Airport Improvement | Totals |
|------------------------------|------------------------|---------------------|
| \$ - | \$ 12,868 | \$ 3,390,999 |
| - | 225,974 | 225,974 |
| - | 2,249 | 2,249 |
| - | 159,866 | 159,866 |
| <u>\$ -</u> | <u>\$ 400,957</u> | <u>\$ 3,779,088</u> |
| | | |
| \$ - | \$ - | \$ 14,947 |
| - | 10,022 | 127,987 |
| - | 5,353 | 5,353 |
| - | 146,660 | 146,660 |
| <u>-</u> | <u>162,035</u> | <u>294,947</u> |
| | | |
| 471,105 | 129,308 | 1,249,721 |
| <u>(471,105)</u> | <u>109,614</u> | <u>2,234,420</u> |
| - | 238,922 | 3,484,141 |
| <u>\$ -</u> | <u>\$ 400,957</u> | <u>\$ 3,779,088</u> |

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2005

| | County Building Construction | Issue II | Justice Center Communications |
|--|------------------------------------|-------------------|-------------------------------------|
| Revenues | | | |
| Charges for Services | \$ 9,354 | \$ - | \$ 21,000 |
| Intergovernmental | - | 1,122,531 | - |
| Interest | - | - | - |
| Rent | 157,587 | - | - |
| Other | 50,412 | - | - |
| <i>Total Revenues</i> | <u>217,353</u> | <u>1,122,531</u> | <u>21,000</u> |
| Expenditures | | | |
| Current: | | | |
| Capital Outlay | 631,169 | 1,011,804 | 189 |
| <i>Total Expenditures</i> | <u>631,169</u> | <u>1,011,804</u> | <u>189</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | <u>(413,816)</u> | <u>110,727</u> | <u>20,811</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 1,184,582 | - | - |
| Transfers Out | (250,000) | - | - |
| <i>Total Other Financing Sources (Uses)</i> | <u>934,582</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balances</i> | 520,766 | 110,727 | 20,811 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | 2,461,735 | 6,434 | 124,746 |
| <i>Fund Balances End of Year</i> | <u>\$ 2,982,501</u> | <u>\$ 117,161</u> | <u>\$ 145,557</u> |

| Federal Bridge Project | Airport Improvement | Totals |
|------------------------------|------------------------|---------------------|
| \$ - | \$ - | \$ 30,354 |
| 737,728 | 279,435 | 2,139,694 |
| - | 3,534 | 3,534 |
| - | - | 157,587 |
| - | 2,249 | 52,661 |
| <u>737,728</u> | <u>285,218</u> | <u>2,383,830</u> |
| | | |
| 466,639 | 296,106 | 2,405,907 |
| <u>466,639</u> | <u>296,106</u> | <u>2,405,907</u> |
| | | |
| 271,089 | (10,888) | (22,077) |
| | | |
| - | - | 1,184,582 |
| - | - | (250,000) |
| - | - | 934,582 |
| | | |
| 271,089 | (10,888) | 912,505 |
| | | |
| (271,089) | 249,810 | 2,571,636 |
| <u>\$ -</u> | <u>\$ 238,922</u> | <u>\$ 3,484,141</u> |

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**INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET (NON-GAAP BASIS)
AND ACTUAL**

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------|-------------------|-------------------|---|
| Revenues | | | |
| Property and Other Local Taxes | \$ 3,593,853 | \$ 3,702,673 | \$ 108,820 |
| Permissive Sales Taxes | 7,767,000 | 8,422,703 | 655,703 |
| Charges for Services | 4,270,052 | 4,680,090 | 410,038 |
| Licenses and Permits | 314,750 | 344,234 | 29,484 |
| Fines and Forfeitures | 235,500 | 307,191 | 71,691 |
| Intergovernmental | 3,079,507 | 3,324,719 | 245,212 |
| Interest | 1,330,000 | 1,466,838 | 136,838 |
| Rent | 165,000 | 144,137 | (20,863) |
| Other | 910,000 | 1,054,309 | 144,309 |
| <i>Total Revenues</i> | <u>21,665,662</u> | <u>23,446,894</u> | <u>1,781,232</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Commissioners Office | | | |
| Personal Services | 552,279 | 525,680 | 26,599 |
| Materials and Supplies | 4,197 | 3,456 | 741 |
| Contractual Services | 6,485 | 5,600 | 885 |
| Other | 195,447 | 99,332 | 96,115 |
| Total Commissioners Office | <u>758,408</u> | <u>634,068</u> | <u>124,340</u> |
| Microfilm | | | |
| Personal Services | 161,538 | 160,808 | 730 |
| Materials and Supplies | 95,954 | 75,687 | 20,267 |
| Contractual Services | 18,189 | 15,303 | 2,886 |
| Other | 300 | - | 300 |
| Total Microfilm | <u>275,981</u> | <u>251,798</u> | <u>24,183</u> |
| Auditor's Office | | | |
| Personal Services | 353,345 | 352,901 | 444 |
| Contractual Services | 38,350 | 37,728 | 622 |
| Materials and Supplies | 18,968 | 18,782 | 186 |
| Other | 39,292 | 38,902 | 390 |
| Total Auditor's Office | <u>449,955</u> | <u>448,313</u> | <u>1,642</u> |
| Treasurer | | | |
| Personal Services | 201,990 | 191,456 | 10,534 |
| Materials and Supplies | 17,371 | 16,177 | 1,194 |
| Contractual Services | 55,291 | 54,641 | 650 |
| Other | 24,992 | 24,444 | 548 |
| Total Treasurer | <u>299,644</u> | <u>286,718</u> | <u>12,926</u> |
| Prosecutor | | | |
| Personal Services | 694,000 | 692,114 | 1,886 |
| Materials and Supplies | 9,500 | 9,486 | 14 |
| Other | 61,670 | 61,634 | 36 |
| Total Prosecutor | <u>765,170</u> | <u>763,234</u> | <u>1,936</u> |
| Deputy Registrar | | | |
| Personal Services | 228,407 | 219,478 | 8,929 |
| Materials and Supplies | 2,253 | 1,590 | 663 |
| Contractual Services | 600 | 300 | 300 |
| Capital Outlay | 500 | - | 500 |
| Other | 81,966 | 81,277 | 689 |
| Total Deputy Registrar | <u>313,726</u> | <u>302,645</u> | <u>11,081</u> |
| Data Processing | | | |
| Personal Services | 46,527 | 45,864 | 663 |
| Materials and Supplies | 15,000 | 15,000 | - |
| Contractual Services | 79,877 | 79,877 | - |
| Other | 3,110 | 3,110 | - |
| Total Data Processing | <u>144,514</u> | <u>143,851</u> | <u>663</u> |

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Planning Commission | | | |
| Personal Services | 212,987 | 212,690 | 297 |
| Capital Outlay | 610 | 594 | 16 |
| Materials and Supplies | 555 | 412 | 143 |
| Contractual Services | 9,175 | 9,150 | 25 |
| Other | 135,680 | 134,169 | 1,511 |
| Total Planning Commission | <u>359,007</u> | <u>357,015</u> | <u>1,992</u> |
| Board of Elections | | | |
| Personal Services | 284,815 | 275,728 | 9,087 |
| Materials and Supplies | 46,550 | 25,899 | 20,651 |
| Contractual Services | 25,250 | 24,717 | 533 |
| Other | 24,413 | 21,616 | 2,797 |
| Total Board of Elections | <u>381,028</u> | <u>347,960</u> | <u>33,068</u> |
| Recorder | | | |
| Personal Services | 193,887 | 186,362 | 7,525 |
| Materials and Supplies | 1,271 | 1,154 | 117 |
| Contractual Services | 4,663 | 1,131 | 3,532 |
| Other | 5,740 | 4,688 | 1,052 |
| Total Recorder | <u>205,561</u> | <u>193,335</u> | <u>12,226</u> |
| Maintenance and Operations | | | |
| Personal Services | 222,832 | 220,312 | 2,520 |
| Materials and Supplies | 135,874 | 112,059 | 23,815 |
| Contractual Services | 1,081,681 | 1,014,436 | 67,245 |
| Capital Outlay | 3,950 | 3,950 | - |
| Other | 362,822 | 317,547 | 45,275 |
| Total Maintenance and Operations | <u>1,807,159</u> | <u>1,668,304</u> | <u>138,855</u> |
| Board of Revision | | | |
| Other | 9,890 | 5,000 | 4,890 |
| Building and Grounds | | | |
| Capital Outlay | 421,392 | 361,677 | 59,715 |
| Real Estate Property Taxes | | | |
| Other | 24,200 | 21,110 | 3,090 |
| Insurance and Pensions | | | |
| Personal Services | 1,597,420 | 1,583,007 | 14,413 |
| Contractual Services | 1,054,431 | 933,405 | 121,026 |
| Other | 2,920 | 2,373 | 547 |
| Total Insurance and Pensions | <u>2,654,771</u> | <u>2,518,785</u> | <u>135,986</u> |
| Professional Services | | | |
| Contractual Services | 98,061 | 88,061 | 10,000 |
| Common Pleas Court | | | |
| Personal Services | 52,825 | 52,431 | 394 |
| Total General Government- Legislative and Executive | <u>9,021,292</u> | <u>8,444,305</u> | <u>576,987</u> |
| General Government: Judicial | | | |
| Common Pleas Court | | | |
| Personal Services | 405,886 | 400,963 | 4,923 |
| Materials and Supplies | 1,583 | 1,500 | 83 |
| Contractual Services | 86,144 | 78,102 | 8,042 |
| Other | 12,234 | 11,301 | 933 |
| Total Common Pleas Court | <u>505,847</u> | <u>491,866</u> | <u>13,981</u> |

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|-------------------|-------------------|---|
| Juvenile Court | | | |
| Personal Services | 384,659 | 382,853 | 1,806 |
| Materials and Supplies | 2,023 | 1,863 | 160 |
| Capital Outlay | 833 | 491 | 342 |
| Contractual Services | 172,487 | 114,531 | 57,956 |
| Other | 20,531 | 15,838 | 4,693 |
| Total Juvenile Court | <u>580,533</u> | <u>515,576</u> | <u>64,957</u> |
| Probate Court | | | |
| Personal Services | 144,874 | 144,686 | 188 |
| Materials and Supplies | 19,897 | 19,896 | 1 |
| Contractual Services | 1,842 | 1,842 | - |
| Capital Outlay | 955 | 955 | - |
| Other | 10,014 | 9,984 | 30 |
| Total Probate Court | <u>177,582</u> | <u>177,363</u> | <u>219</u> |
| Clerk of Courts | | | |
| Personal Services | 783,837 | 783,826 | 11 |
| Materials and Supplies | 23,592 | 23,577 | 15 |
| Contractual Services | 4,291 | 4,205 | 86 |
| Other | 6,629 | 6,431 | 198 |
| Total Clerk of Courts | <u>818,349</u> | <u>818,039</u> | <u>310</u> |
| Municipal Court | | | |
| Personal Services | 852,131 | 848,396 | 3,735 |
| Materials and Supplies | 5,557 | 5,557 | - |
| Contractual Services | 21,570 | 18,899 | 2,671 |
| Other | 44,017 | 42,945 | 1,072 |
| Total Municipal Court | <u>923,275</u> | <u>915,797</u> | <u>7,478</u> |
| Public Defender | | | |
| Personal Services | 367,993 | 356,266 | 11,727 |
| Materials and Supplies | 6,458 | 6,433 | 25 |
| Contractual Services | 14,881 | 14,521 | 360 |
| Capital Outlay | 240 | 240 | - |
| Other | 17,345 | 16,752 | 593 |
| Total Public Defender | <u>406,917</u> | <u>394,212</u> | <u>12,705</u> |
| Law Library | | | |
| Personal Services | <u>34,340</u> | <u>34,216</u> | <u>124</u> |
| District Court of Appeals | | | |
| Contractual Services | <u>63,000</u> | <u>55,161</u> | <u>7,839</u> |
| Jury Commission | | | |
| Personal Services | 10,447 | 10,390 | 57 |
| Materials and Supplies | 4,500 | 3,732 | 768 |
| Total Jury Commission | <u>14,947</u> | <u>14,122</u> | <u>825</u> |
| Adult Probation | | | |
| Personal Services | 169,956 | 169,949 | 7 |
| Contractual Services | 2,437 | 317 | 2,120 |
| Other | 1,359 | 1,244 | 115 |
| Total Adult Probation | <u>173,752</u> | <u>171,510</u> | <u>2,242</u> |
| Juvenile Probation | | | |
| Personal Services | 406,805 | 406,804 | 1 |
| Contractual Services | 180,731 | 145,396 | 35,335 |
| Other | 28,188 | 28,038 | 150 |
| Total Juvenile Probation | <u>615,724</u> | <u>580,238</u> | <u>35,486</u> |
| Total General Government-Judicial | <u>4,314,266</u> | <u>4,168,100</u> | <u>146,166</u> |
| Total General Government | <u>13,335,558</u> | <u>12,612,405</u> | <u>723,153</u> |

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Public Safety: | | | |
| Justice Center | | | |
| Personal Services | 831,594 | 831,589 | 5 |
| Materials and Supplies | 17,569 | 17,512 | 57 |
| Contractual Services | 447,356 | 439,654 | 7,702 |
| Capital Outlay | 2,176 | 2,175 | 1 |
| Other | 5,653 | 5,589 | 64 |
| Total Justice Center | 1,304,348 | 1,296,519 | 7,829 |
| Coroner | | | |
| Personal Services | 89,377 | 86,675 | 2,702 |
| Materials and Supplies | 2,189 | 2,189 | - |
| Contractual Services | 56,058 | 56,033 | 25 |
| Capital Outlay | 215 | 215 | - |
| Other | 6,038 | 6,038 | - |
| Total Coroner | 153,877 | 151,150 | 2,727 |
| Home Arrest | | | |
| Personal Services | 97,301 | 96,295 | 1,006 |
| Contractual Services | 47,940 | 40,128 | 7,812 |
| Total Home Arrest | 145,241 | 136,423 | 8,818 |
| Sheriff | | | |
| Personal Services | 3,748,319 | 3,733,414 | 14,905 |
| Materials and Supplies | 289,232 | 271,639 | 17,593 |
| Contractual Services | 143,215 | 132,486 | 10,729 |
| Other | 195,427 | 183,083 | 12,344 |
| Total Sheriff | 4,376,193 | 4,320,622 | 55,571 |
| Building Regulations Department | | | |
| Personal Services | 299,666 | 297,654 | 2,012 |
| Materials and Supplies | 1,245 | 1,200 | 45 |
| Other | 30,346 | 27,292 | 3,054 |
| Total Building Regulations Department | 331,257 | 326,146 | 5,111 |
| Disaster Services | | | |
| Personal Services | 130,162 | 129,932 | 230 |
| Materials and Supplies | 2,733 | 2,701 | 32 |
| Contractual Services | 4,420 | 4,366 | 54 |
| Other | 15,735 | 15,138 | 597 |
| Total Disaster Services | 153,050 | 152,137 | 913 |
| Detention Home | | | |
| Contractual Services | 2,098,626 | 2,097,625 | 1,001 |
| 911 System | | | |
| Contractual Services | 129,432 | 53,950 | 75,482 |
| Sheriff's Policing Rotary | | | |
| Personal Services | 215,124 | 192,210 | 22,914 |
| Capital Outlay | 20,175 | - | 20,175 |
| Other | 119,967 | 82,053 | 37,914 |
| Total Sheriff's Policing Rotary | 355,266 | 274,263 | 81,003 |
| Pay to Stay Facility | | | |
| Personal Services | 129,328 | 128,168 | 1,160 |
| Materials and Supplies | 2,755 | 2,479 | 276 |
| Contractual Services | 362,142 | 350,463 | 11,679 |
| Capital Outlay | 1,030 | 1,013 | 17 |
| Other | 550 | 549 | 1 |
| Total Pay to Stay Facility | 495,805 | 482,672 | 13,133 |
| Total Public Safety | 9,543,095 | 9,291,507 | 251,588 |

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------|-----------------|----------------|---|
| Public Works: | | | |
| Engineer | | | |
| Personal Services | 151,471 | 149,837 | 1,634 |
| Materials and Supplies | 4,001 | 3,993 | 8 |
| Contractual Services | 905 | 900 | 5 |
| Capital Outlay | 2,165 | 2,150 | 15 |
| Total Public Works | <u>158,542</u> | <u>156,880</u> | <u>1,662</u> |
| Health: | | | |
| Commissioners | | | |
| Contractual Services | 21,841 | 20,779 | 1,062 |
| TB Hospital | | | |
| Contractual Services | 3,016 | 2,569 | 447 |
| Vital Statistics | | | |
| Contractual Services | 2,092 | 2,092 | - |
| Other Health | | | |
| Contractual Services | 197,403 | 197,402 | 1 |
| Sheriff | | | |
| Other | 12,676 | 3,250 | 9,426 |
| Total Health | <u>237,028</u> | <u>226,092</u> | <u>10,936</u> |
| Human Services: | | | |
| Soldiers Relief | | | |
| Personal Services | 94,601 | 93,583 | 1,018 |
| Materials and Supplies | 7,075 | 5,866 | 1,209 |
| Contractual Services | 7,870 | 5,517 | 2,353 |
| Capital Outlay | 15,118 | 14,174 | 944 |
| Other | 556,949 | 456,186 | 100,763 |
| Total Soldiers Relief | <u>681,613</u> | <u>575,326</u> | <u>106,287</u> |
| Veterans Services | | | |
| Personal Services | 175,330 | 167,293 | 8,037 |
| Other | 103,393 | 79,315 | 24,078 |
| Total Veterans Services | <u>278,723</u> | <u>246,608</u> | <u>32,115</u> |
| Other Charity | | | |
| Other | 501 | 491 | 10 |
| Total Human Services | <u>960,837</u> | <u>822,425</u> | <u>138,412</u> |
| Conservation and Recreation: | | | |
| Airport | | | |
| Contractual Services | 124,000 | 99,000 | 25,000 |
| Capital Outlay | 40,264 | 33,494 | 6,770 |
| Other | 10,000 | 10,000 | - |
| Total Airport | <u>174,264</u> | <u>142,494</u> | <u>31,770</u> |
| Historical Society | | | |
| Other | 15,000 | 15,000 | - |
| Total Conservation and Recreation | <u>189,264</u> | <u>157,494</u> | <u>31,770</u> |
| Other: | | | |
| Agriculture | | | |
| Contractual Services | 560,800 | 560,800 | - |
| Other | 9,900 | 6,142 | 3,758 |
| Total Agriculture | <u>570,700</u> | <u>566,942</u> | <u>3,758</u> |
| Unclaimed Monies | | | |
| Other | 108,814 | 12,691 | 96,123 |

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|---------------------|---|
| Mt. Eaton Landfill Trust | | | |
| Other | 400,000 | - | 400,000 |
| Miscellaneous | | | |
| Contractual Services | 286,956 | 253,390 | 33,566 |
| Other | 197,897 | 168,986 | 28,911 |
| Total Miscellaneous | 484,853 | 422,376 | 62,477 |
| Total Other | 1,564,367 | 1,002,009 | 562,358 |
| <i>Total Expenditures</i> | <u>25,988,691</u> | <u>24,268,812</u> | <u>1,719,879</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | <u>(4,323,029)</u> | <u>(821,918)</u> | <u>3,501,111</u> |
| Other Financing Sources (Uses) | | | |
| Proceeds from Sale of Assets | 500 | 3,286 | 2,786 |
| Transfers In | 1,378,316 | 1,323,097 | (55,219) |
| Transfers Out | (3,094,890) | (2,450,282) | 644,608 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,716,074)</u> | <u>(1,123,899)</u> | <u>592,175</u> |
| <i>Net Change in Fund Balance</i> | (6,039,103) | (1,945,817) | 4,093,286 |
| <i>Fund Balance Beginning of Year</i> | 3,856,924 | 3,856,924 | - |
| <i>Prior Year Encumbrances Appropriated</i> | 2,182,179 | 2,182,179 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 4,093,286</u> | <u>\$ 4,093,286</u> |

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|---|
| Revenues | | | |
| Permissive Sales Taxes | \$ 1,180,000 | \$ 1,186,532 | \$ 6,532 |
| Charges for Services | 11,200 | 8,957 | (2,243) |
| Fines and Forfeitures | 154,500 | 115,584 | (38,916) |
| Intergovernmental | 5,505,022 | 5,336,296 | (168,726) |
| Contributions and Donations | - | 25,502 | 25,502 |
| Other | 49,300 | 132,883 | 83,583 |
| <i>Total Revenues</i> | <u>6,900,022</u> | <u>6,805,754</u> | <u>(94,268)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Personal Services | 2,628,395 | 2,493,791 | 134,604 |
| Capital Outlay | 480,000 | 473,471 | 6,529 |
| Materials and Supplies | 1,607,232 | 1,593,742 | 13,490 |
| Contractual Services | 2,426,727 | 2,323,640 | 103,087 |
| Other | 841,560 | 811,587 | 29,973 |
| <i>Total Expenditures</i> | <u>7,983,914</u> | <u>7,696,231</u> | <u>287,683</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (1,083,892) | (890,477) | 193,415 |
| Other Financing Uses | | | |
| Transfers Out | (285,500) | (282,439) | 3,061 |
| <i>Net Change in Fund Balance</i> | (1,369,392) | (1,172,916) | 196,476 |
| <i>Fund Balance Beginning of Year</i> | 821,639 | 821,639 | - |
| Prior Year Encumbrances Appropriated | 642,021 | 642,021 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 94,268</u> | <u>\$ 290,744</u> | <u>\$ 196,476</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of MRDD
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|---------------------|---------------------|---|
| Revenues | | | |
| Property and Other Local Taxes | \$ 5,950,142 | \$ 6,546,304 | \$ 596,162 |
| Charges for Services | 70,000 | 81,293 | 11,293 |
| Intergovernmental | 4,050,220 | 4,703,069 | 652,849 |
| Interest | 400 | 1,841 | 1,441 |
| Other | 56,000 | 217,351 | 161,351 |
| <i>Total Revenues</i> | <u>10,126,762</u> | <u>11,549,858</u> | <u>1,423,096</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 7,969,693 | 6,975,339 | 994,354 |
| Materials and Supplies | 348,602 | 299,320 | 49,282 |
| Contractual Services | 2,919,191 | 2,204,479 | 714,712 |
| Capital Outlay | 341,645 | 248,118 | 93,527 |
| Other | 1,721,829 | 1,279,025 | 442,804 |
| <i>Total Expenditures</i> | <u>13,300,960</u> | <u>11,006,281</u> | <u>2,294,679</u> |
| <i>Net Change in Fund Balance</i> | (3,174,198) | 543,577 | 3,717,775 |
| <i>Fund Balance Beginning of Year</i> | 7,270,156 | 7,270,156 | - |
| Prior Year Encumbrances Appropriated | 366,238 | 366,238 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 4,462,196</u> | <u>\$ 8,179,971</u> | <u>\$ 3,717,775</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 7,433,828 | \$ 7,454,732 | \$ 20,904 |
| Other | 695,600 | 873,110 | 177,510 |
| <i>Total Revenues</i> | <u>8,129,428</u> | <u>8,327,842</u> | <u>198,414</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 2,483,460 | 2,476,949 | 6,511 |
| Materials and Supplies | 113,352 | 112,971 | 381 |
| Contractual Services | 6,257,727 | 6,150,139 | 107,588 |
| Capital Outlay | 118,257 | 118,100 | 157 |
| Other | 859,659 | 853,032 | 6,627 |
| <i>Total Expenditures</i> | <u>9,832,455</u> | <u>9,711,191</u> | <u>121,264</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (1,703,027) | (1,383,349) | 319,678 |
| Other Financing Sources | | | |
| Transfers In | 437,964 | 456,560 | 18,596 |
| <i>Net Change in Fund Balance</i> | (1,265,063) | (926,789) | 338,274 |
| <i>Fund Balance Beginning of Year</i> | 665,855 | 665,855 | - |
| Prior Year Encumbrances Appropriated | 855,553 | 855,553 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 256,345</u> | <u>\$ 594,619</u> | <u>\$ 338,274</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Wayne County Care Center
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Property and Other Local Taxes | \$ 1,024,233 | \$ 1,106,542 | \$ 82,309 |
| Charges for Services | 2,531,000 | 2,602,756 | 71,756 |
| Intergovernmental | 140,967 | 140,967 | - |
| Other | 5,000 | 24,714 | 19,714 |
| <i>Total Revenues</i> | <u>3,701,200</u> | <u>3,874,979</u> | <u>173,779</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 3,274,339 | 3,127,945 | 146,394 |
| Materials and Supplies | 464,982 | 445,184 | 19,798 |
| Contractual Services | 394,437 | 375,697 | 18,740 |
| Capital Outlay | 52,899 | 39,783 | 13,116 |
| Other | 69,008 | 48,451 | 20,557 |
| <i>Total Expenditures</i> | <u>4,255,665</u> | <u>4,037,060</u> | <u>218,605</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (554,465) | (162,081) | 392,384 |
| Other Financing Uses | | | |
| Transfers Out | (275,743) | - | 275,743 |
| <i>Net Change in Fund Balance</i> | (830,208) | (162,081) | 668,127 |
| <i>Fund Balance Beginning of Year</i> | 2,537,105 | 2,537,105 | - |
| Prior Year Encumbrances Appropriated | 155,104 | 155,104 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1,862,001</u> | <u>\$ 2,530,128</u> | <u>\$ 668,127</u> |

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Property and Other Local Taxes | \$ 3,501,596 | \$ 3,757,546 | \$ 255,950 |
| Charges for Services | 675,000 | 861,866 | 186,866 |
| Intergovernmental | 2,521,615 | 2,711,642 | 190,027 |
| Other | 10,000 | 56,053 | 46,053 |
| <i>Total Revenues</i> | <u>6,708,211</u> | <u>7,387,107</u> | <u>678,896</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 2,882,923 | 2,857,010 | 25,913 |
| Materials and Supplies | 47,868 | 47,182 | 686 |
| Contractual Services | 3,722,783 | 3,509,036 | 213,747 |
| Capital Outlay | 75,095 | 74,700 | 395 |
| Other | 88,301 | 75,022 | 13,279 |
| <i>Total Expenditures</i> | <u>6,816,970</u> | <u>6,562,950</u> | <u>254,020</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | (108,759) | 824,157 | 932,916 |
| Other Financing Uses | | | |
| Transfers Out | (168,734) | - | 168,734 |
| <i>Net Change in Fund Balance</i> | (277,493) | 824,157 | 1,101,650 |
| <i>Fund Balance Beginning of Year</i> | 2,080,154 | 2,080,154 | - |
| Prior Year Encumbrances Appropriated | 391,112 | 391,112 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,193,773</u> | <u>\$ 3,295,423</u> | <u>\$ 1,101,650</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 120,000 | \$ 189,408 | \$ 69,408 |
| Other | - | 3,326 | 3,326 |
| <i>Total Revenues</i> | <u>120,000</u> | <u>192,734</u> | <u>72,734</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Personal Services | 103,910 | 98,665 | 5,245 |
| Materials and Supplies | 10,235 | 8,235 | 2,000 |
| Contractual Services | 17,500 | 1,974 | 15,526 |
| Capital Outlay | 12,000 | 2,707 | 9,293 |
| Other | 224,879 | 143,007 | 81,872 |
| <i>Total Expenditures</i> | <u>368,524</u> | <u>254,588</u> | <u>113,936</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (248,524) | (61,854) | 186,670 |
| Other Financing Uses | | | |
| Transfers Out | (73,834) | - | 73,834 |
| <i>Net Change in Fund Balance</i> | (322,358) | (61,854) | 260,504 |
| <i>Fund Balance Beginning of Year</i> | 305,802 | 305,802 | - |
| Prior Year Encumbrances Appropriated | 16,556 | 16,556 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 260,504</u> | <u>\$ 260,504</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 850,000 | \$ 980,751 | \$ 130,751 |
| Licenses and Permits | 1,000 | 265 | (735) |
| Other | 6,500 | 117,401 | 110,901 |
| <i>Total Revenues</i> | <u>857,500</u> | <u>1,098,417</u> | <u>240,917</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Personal Services | 602,600 | 573,167 | 29,433 |
| Materials and Supplies | 22,349 | 10,213 | 12,136 |
| Contractual Services | 608,569 | 604,392 | 4,177 |
| Other | 100,219 | 50,591 | 49,628 |
| <i>Total Expenditures</i> | <u>1,333,737</u> | <u>1,238,363</u> | <u>95,374</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (476,237) | (139,946) | 336,291 |
| Other Financing Uses | | | |
| Transfers Out | <u>(301,305)</u> | - | 301,305 |
| <i>Net Change in Fund Balance</i> | (777,542) | (139,946) | 637,596 |
| <i>Fund Balance Beginning of Year</i> | 526,705 | 526,705 | - |
| Prior Year Encumbrances Appropriated | 250,837 | 250,837 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 637,596</u> | <u>\$ 637,596</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 14,000 | \$ 15,820 | \$ 1,820 |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Personal Services | 93,075 | 33,166 | 59,909 |
| <i>Net Change in Fund Balance</i> | (79,075) | (17,346) | 61,729 |
| <i>Fund Balance Beginning of Year</i> | 74,305 | 74,305 | - |
| Prior Year Encumbrances Appropriated | 4,770 | 4,770 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 61,729</u> | <u>\$ 61,729</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computerized Legal Research
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------|---|
| Revenues | | | |
| Charges for Services | \$ 3,002 | \$ 4,380 | \$ 1,378 |
| Expenditures | | | |
| Total Expenditures | - | - | - |
| <i>Excess of Revenues Over Expenditures</i> | 3,002 | 4,380 | 1,378 |
| Other Financing Uses | | | |
| Transfers Out | (8,560) | (5,885) | 2,675 |
| <i>Net Change in Fund Balance</i> | (5,558) | (1,505) | 4,053 |
| <i>Fund Balance Beginning of Year</i> | 5,558 | 5,558 | - |
| <i>Fund Balance End of Year</i> | \$ - | \$ 4,053 | \$ 4,053 |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim's Assistance Trust
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Other | \$ 5,000 | \$ 5,100 | \$ 100 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 9,273 | 5,122 | 4,151 |
| <i>Net Change in Fund Balance</i> | (4,273) | (22) | 4,251 |
| <i>Fund Balance Beginning of Year</i> | 4,273 | 4,273 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 4,251</u> | <u>\$ 4,251</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Subsidy Grant
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 183,017 | \$ 183,017 | \$ - |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Contractual Services | 327,456 | 210,294 | 117,162 |
| Other | 13,985 | 2,053 | 11,932 |
| <i>Total Expenditures</i> | <u>341,441</u> | <u>212,347</u> | <u>129,094</u> |
| <i>Net Change in Fund Balance</i> | (158,424) | (29,330) | 129,094 |
| <i>Fund Balance Beginning of Year</i> | 157,324 | 157,324 | 0 |
| Prior Year Encumbrances Appropriated | 1,100 | 1,100 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 129,094</u> | <u>\$ 129,094</u> |

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 200,000 | \$ 238,607 | \$ 38,607 |
| Fines and Forfeitures | 300 | 225 | (75) |
| Other | 16,480 | 17,866 | 1,386 |
| <i>Total Revenues</i> | <u>216,780</u> | <u>256,698</u> | <u>39,918</u> |
| Expenditures | | | |
| Current: | | | |
| Health | | | |
| Personal Services | 82,700 | 64,451 | 18,249 |
| Materials and Supplies | 18,312 | 17,236 | 1,076 |
| Contractual Services | 114,400 | 110,808 | 3,592 |
| Capital Outlay | 5,950 | 4,676 | 1,274 |
| Other | 48,368 | 35,090 | 13,278 |
| <i>Total Expenditures</i> | <u>269,730</u> | <u>232,261</u> | <u>37,469</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | (52,950) | 24,437 | 77,387 |
| Other Financing Uses | | | |
| Transfers Out | (121,854) | - | 121,854 |
| <i>Net Change in Fund Balance</i> | (174,804) | 24,437 | 199,241 |
| <i>Fund Balance Beginning of Year</i> | 147,774 | 147,774 | - |
| Prior Year Encumbrances Appropriated | 27,030 | 27,030 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 199,241</u> | <u>\$ 199,241</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 4,309 | \$ 4,309 | \$ 0 |
| Intergovernmental | 31,050 | 22,425 | (8,625) |
| <i>Total Revenues</i> | <u>35,359</u> | <u>26,734</u> | <u>(8,625)</u> |
| Expenditures | | | |
| Current: | | | |
| Health | | | |
| Personal Services | 8,003 | 7,637 | 366 |
| Contractual Services | 72,687 | 53,921 | 18,766 |
| <i>Total Expenditures</i> | <u>80,690</u> | <u>61,558</u> | <u>19,132</u> |
| <i>Net Change in Fund Balance</i> | (45,331) | (34,824) | 10,507 |
| <i>Fund Balance Beginning of Year</i> | 38,081 | 38,081 | - |
| Prior Year Encumbrances Appropriated | 7,250 | 7,250 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 10,507</u> | <u>\$ 10,507</u> |

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bureau of Support
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 300,000 | \$ 279,501 | \$ (20,499) |
| Intergovernmental | 1,493,268 | 1,515,543 | 22,275 |
| Other | 2,000 | 224 | (1,776) |
| <i>Total Revenues</i> | <u>1,795,268</u> | <u>1,795,268</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 1,221,565 | 1,176,318 | 45,247 |
| Materials and Supplies | 61,238 | 36,213 | 25,025 |
| Contractual Services | 444,817 | 378,531 | 66,286 |
| Capital Outlay | 19,510 | 1,569 | 17,941 |
| Other | 275,993 | 269,342 | 6,651 |
| <i>Total Expenditures</i> | <u>2,023,123</u> | <u>1,861,973</u> | <u>161,150</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (227,855) | (66,705) | 161,150 |
| Other Financing Uses | | | |
| Transfers Out | (133,281) | - | 133,281 |
| <i>Net Change in Fund Balance</i> | (361,136) | (66,705) | 294,431 |
| <i>Fund Balance Beginning of Year</i> | 188,545 | 188,545 | - |
| Prior Year Encumbrances Appropriated | 172,591 | 172,591 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 294,431</u> | <u>\$ 294,431</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 1,038,838 | \$ 310,612 | \$ (728,226) |
| Interest | 2,100 | 11,962 | 9,862 |
| Other | 43,189 | 75,766 | 32,577 |
| <i>Total Revenues</i> | <u>1,084,127</u> | <u>398,340</u> | <u>(685,787)</u> |
| Expenditures | | | |
| Current: | | | |
| Economic Development and Assistance | | | |
| Capital Outlay | 1,284,795 | 329,227 | 955,568 |
| Other | 194,346 | 69,514 | 124,832 |
| <i>Total Expenditures</i> | <u>1,479,141</u> | <u>398,741</u> | <u>1,080,400</u> |
| <i>Net Change in Fund Balance</i> | (395,014) | (401) | 394,613 |
| <i>Fund Balance Beginning of Year</i> | 249,650 | 249,650 | - |
| Prior Year Encumbrances Appropriated | 145,364 | 145,364 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 394,613</u> | <u>\$ 394,613</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Special Assessments | \$ 350 | \$ 2,350 | \$ 2,000 |
| Expenditures | | | |
| Current: | | | |
| Capital Outlay | | | |
| Contractual Services | 21,500 | - | 21,500 |
| Capital Outlay | 1,514 | - | 1,514 |
| <i>Total Expenditures</i> | <u>23,014</u> | <u>-</u> | <u>23,014</u> |
| <i>Net Change in Fund Balance</i> | (22,664) | 2,350 | 25,014 |
| <i>Fund Balance Beginning of Year</i> | 22,666 | 22,666 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2</u> | <u>\$ 25,016</u> | <u>\$ 25,014</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Program
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$ 17,321 | \$ 17,321 | \$ - |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 17,321 | 17,321 | - |
| <i>Net Change in Fund Balance</i> | - | - | - |
| <i>Fund Balance Beginning of Year</i> | - | - | - |
| <i>Fund Balance End of Year</i> | \$ - | \$ - | \$ - |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ 2,800 | \$ 4,381 | \$ 1,581 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 28,227 | 25,366 | 2,861 |
| <i>Net Change in Fund Balance</i> | (25,427) | (20,985) | 4,442 |
| <i>Fund Balance Beginning of Year</i> | 25,427 | 25,427 | - |
| <i>Fund Balance End of Year</i> | \$ - | \$ 4,442 | \$ 4,442 |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ 800 | \$ 1,069 | \$ 269 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 9,744 | 5,335 | 4,409 |
| <i>Net Change in Fund Balance</i> | (8,944) | (4,266) | 4,678 |
| <i>Fund Balance Beginning of Year</i> | 8,944 | 8,944 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 4,678</u> | <u>\$ 4,678</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ 20,000 | \$ 31,970 | \$ 11,970 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 98,986 | 94,232 | 4,754 |
| <i>Net Change in Fund Balance</i> | (78,986) | (62,262) | 16,724 |
| <i>Fund Balance Beginning of Year</i> | 78,986 | 78,986 | - |
| <i>Fund Balance End of Year</i> | \$ - | \$ 16,724 | \$ 16,724 |

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 333,730 | \$ 331,875 | \$ (1,855) |
| Other | 8,900 | 10,755 | 1,855 |
| <i>Total Revenues</i> | <u>342,630</u> | <u>342,630</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Personal Services | 95,931 | 93,616 | 2,315 |
| Materials and Supplies | 4,230 | 4,226 | 4 |
| Contractual Services | 188,314 | 180,589 | 7,725 |
| Capital Outlay | 6,700 | 3,200 | 3,500 |
| Other | 93,827 | 76,301 | 17,526 |
| <i>Total Expenditures</i> | <u>389,002</u> | <u>357,932</u> | <u>31,070</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (46,372) | (15,302) | 31,070 |
| Other Financing Uses | | | |
| Transfers Out | (26) | - | 26 |
| <i>Net Change in Fund Balance</i> | (46,398) | (15,302) | 31,096 |
| <i>Fund Balance Beginning of Year</i> | 22,787 | 22,787 | - |
| Prior Year Encumbrances Appropriated | 23,612 | 23,612 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1</u> | <u>\$ 31,097</u> | <u>\$ 31,096</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 10,000 | \$ 23,231 | \$ 13,231 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 34,880 | 16,120 | 18,760 |
| <i>Net Change in Fund Balance</i> | (24,880) | 7,111 | 31,991 |
| <i>Fund Balance Beginning of Year</i> | 24,053 | 24,053 | - |
| Prior Year Encumbrances Appropriated | 827 | 827 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 31,991</u> | <u>\$ 31,991</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 90,000 | \$ 147,509 | \$ 57,509 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Materials and Supplies | 10,000 | 1,417 | 8,583 |
| Contractual Services | 273,627 | 131,758 | 141,869 |
| Other | 20,000 | - | 20,000 |
| <i>Total Expenditures</i> | <u>303,627</u> | <u>133,175</u> | <u>170,452</u> |
| <i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i> | (213,627) | 14,334 | 227,961 |
| Other Financing Uses | | | |
| Transfers Out | (61,193) | - | 61,193 |
| <i>Net Change in Fund Balance</i> | (274,820) | 14,334 | 289,154 |
| <i>Fund Balance Beginning of Year</i> | 251,193 | 251,193 | - |
| <i>Prior Year Encumbrances Appropriated</i> | 23,627 | 23,627 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 289,154</u> | <u>\$ 289,154</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 80,000 | \$ 87,341 | \$ 7,341 |
| Expenditures | | | |
| Current: | | | |
| General Government | | | |
| Legislative and Executive | | | |
| Contractual Services | 186,111 | 146,100 | 40,011 |
| <i>Net Change in Fund Balance</i> | (106,111) | (58,759) | 47,352 |
| <i>Fund Balance Beginning of Year</i> | 67,302 | 67,302 | - |
| Prior Year Encumbrances Appropriated | 38,809 | 38,809 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 47,352</u> | <u>\$ 47,352</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste District Litter Grant
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 79,700 | \$ 80,700 | \$ 1,000 |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Personal Services | 61,410 | 58,494 | 2,916 |
| Capital Outlay | 198 | - | 198 |
| Other | 38,255 | 23,013 | 15,242 |
| <i>Total Expenditures</i> | <u>99,863</u> | <u>81,507</u> | <u>18,356</u> |
| <i>Net Change in Fund Balance</i> | (20,163) | (807) | 19,356 |
| <i>Fund Balance Beginning of Year</i> | 14,210 | 14,210 | - |
| Prior Year Encumbrances Appropriated | 5,953 | 5,953 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 19,356</u> | <u>\$ 19,356</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Emergency Planning
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$ 26,046 | \$ 26,235 | \$ 189 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 2,000 | 1,940 | 60 |
| <i>Excess of Revenues Over Expenditures</i> | 24,046 | 24,295 | 249 |
| Other Financing Uses | | | |
| Transfers Out | (25,802) | - | 25,802 |
| <i>Net Change in Fund Balance</i> | (1,756) | 24,295 | 26,051 |
| <i>Fund Balance Beginning of Year</i> | 1,756 | 1,756 | - |
| <i>Fund Balance End of Year</i> | \$ - | \$ 26,051 | \$ 26,051 |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Narcotics Task Force
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 57,857 | \$ 57,857 | \$ - |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 59,580 | 46,623 | 12,957 |
| Other | 14,211 | 10,165 | 4,046 |
| <i>Total Expenditures</i> | <u>73,791</u> | <u>56,788</u> | <u>17,003</u> |
| <i>Net Change in Fund Balance</i> | (15,934) | 1,069 | 17,003 |
| <i>Fund Balance Beginning of Year</i> | 15,934 | 15,934 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 17,003</u> | <u>\$ 17,003</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pilot Probation Program
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 230,070 | \$ 153,589 | \$ (76,481) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 189,720 | 104,354 | 85,366 |
| Materials and Supplies | 763 | 537 | 226 |
| Contractual Services | 36,008 | 24,954 | 11,054 |
| Capital Outlay | 2,389 | 2,171 | 218 |
| Other | 46,699 | 35,163 | 11,536 |
| <i>Total Expenditures</i> | <u>275,579</u> | <u>167,179</u> | <u>108,400</u> |
| <i>Net Change in Fund Balance</i> | (45,509) | (13,590) | 31,919 |
| <i>Fund Balance Beginning of Year</i> | 9,147 | 9,147 | - |
| Prior Year Encumbrances Appropriated | 36,362 | 36,362 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 0</u> | <u>\$ 31,919</u> | <u>\$ 31,919</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 355,000 | \$ 373,342 | \$ 18,342 |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Personal Services | 245,841 | 240,398 | 5,443 |
| Materials and Supplies | 20,902 | 10,459 | 10,443 |
| Contractual Services | 6,763 | 4,815 | 1,948 |
| Capital Outlay | 5,000 | 4,371 | 629 |
| Other | 60,787 | 59,184 | 1,603 |
| Total Expenditures | <u>339,293</u> | <u>319,227</u> | <u>20,066</u> |
| Excess of Revenues Over Expenditures | 15,707 | 54,115 | 38,408 |
| Other Financing Uses | | | |
| Transfers Out | <u>(387,709)</u> | - | <u>387,709</u> |
| Net Change in Fund Balance | (372,002) | 54,115 | 426,117 |
| Fund Balance Beginning of Year | 365,627 | 365,627 | - |
| Prior Year Encumbrances Appropriated | 6,375 | 6,375 | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 426,117</u> | <u>\$ 426,117</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CHIP Program
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|----------------|---|
| Revenues | | | |
| Intergovernmental | \$ 834,131 | \$ 222,131 | \$ (612,000) |
| Expenditures | | | |
| Current: | | | |
| Urban Redevelopment and Housing | | | |
| Capital Outlay | 734,605 | 209,605 | 525,000 |
| Other | 99,526 | 12,526 | 87,000 |
| <i>Total Expenditures</i> | <u>834,131</u> | <u>222,131</u> | <u>612,000</u> |
| <i>Net Change in Fund Balance</i> | - | - | - |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (73,417) | (73,417) | - |
| <i>Prior Year Encumbrances Appropriated</i> | 73,417 | 73,417 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ 169,687 | \$ 185,676 | \$ 15,989 |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Personal Services | 40,525 | 40,366 | 159 |
| Contractual Services | 44,228 | 44,228 | - |
| Other | 356,794 | 331,705 | 25,089 |
| Total Expenditures | 441,547 | 416,299 | 25,248 |
| Deficiency of Revenues Under Expenditures | (271,860) | (230,623) | 41,237 |
| Other Financing Sources | | | |
| Transfers In | 5,885 | 5,885 | - |
| Net Change in Fund Balance | (265,975) | (224,738) | 41,237 |
| Fund Balance Beginning of Year | 296,291 | 296,291 | - |
| Prior Year Encumbrances Appropriated | 28,257 | 28,257 | - |
| Fund Balance End of Year | \$ 58,573 | \$ 99,810 | \$ 41,237 |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Assistance Program
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 202,884 | \$ 130,977 | \$ (71,907) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 263,614 | 164,903 | 98,711 |
| Contractual Services | 13,000 | 11,990 | 1,010 |
| Other | 8,329 | 2,795 | 5,534 |
| <i>Total Expenditures</i> | <u>284,943</u> | <u>179,688</u> | <u>105,255</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (82,059) | (48,711) | 33,348 |
| Other Financing Sources (Uses) | | | |
| Other Financing Sources | - | 700 | 700 |
| Advances Out | (7,810) | - | 7,810 |
| Transfers In | 29,365 | 39,365 | 10,000 |
| <i>Total Other Financing Sources (Uses)</i> | <u>21,555</u> | <u>40,065</u> | <u>18,510</u> |
| <i>Net Change in Fund Balance</i> | (60,504) | (8,646) | 51,858 |
| <i>Fund Balance Beginning of Year</i> | 60,475 | 60,475 | - |
| Prior Year Encumbrances Appropriated | 29 | 29 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 51,858</u> | <u>\$ 51,858</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Home Arrest Grant
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$ 140,007 | \$ 93,338 | \$ (46,669) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 139,981 | 94,450 | 45,531 |
| Other | 21,644 | 21,644 | - |
| <i>Total Expenditures</i> | <u>161,625</u> | <u>116,094</u> | <u>45,531</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (21,618) | (22,756) | (1,138) |
| Other Financing Sources | | | |
| Transfers In | 3,379 | 8,379 | 5,000 |
| <i>Net Change in Fund Balance</i> | (18,239) | (14,377) | 3,862 |
| <i>Fund Balance Beginning of Year</i> | 18,240 | 18,240 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1</u> | <u>\$ 3,863</u> | <u>\$ 3,862</u> |

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VOCA Grant
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 32,040 | \$ 18,225 | \$ (13,815) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Contractual Services | 46,200 | 46,200 | - |
| Other | 6,463 | 2,100 | 4,363 |
| <i>Total Expenditures</i> | <u>52,663</u> | <u>48,300</u> | <u>4,363</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (20,623) | (30,075) | (9,452) |
| Other Financing Sources | | | |
| Transfers In | 6,180 | 6,180 | - |
| <i>Net Change in Fund Balance</i> | (14,443) | (23,895) | (9,452) |
| <i>Fund Balance Beginning of Year</i> | 3,943 | 3,943 | - |
| Prior Year Encumbrances Appropriated | 10,500 | 10,500 | - |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ -</u> | <u>\$ (9,452)</u> | <u>\$ (9,452)</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Accountability Incentive Block Grant
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 11,425 | \$ 4,492 | \$ (6,933) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Contractual Services | 29,957 | 29,957 | - |
| <i>Deficiency of Revenues Under Expenditures</i> | (18,532) | (25,465) | (6,933) |
| Other Financing Sources | | | |
| Transfers In | 1,155 | 1,155 | - |
| <i>Net Change in Fund Balance</i> | (17,377) | (24,310) | (6,933) |
| <i>Fund Balance Beginning of Year</i> | 17,377 | 17,377 | - |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ -</u> | <u>\$ (6,933)</u> | <u>\$ (6,933)</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Security Grant
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------------|---|
| Revenues | | | |
| <i>Total Revenues</i> | \$ - | \$ - | \$ - |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Contractual Services | 1,840 | 1,469 | 371 |
| <i>Net Change in Fund Balance</i> | (1,840) | (1,469) | 371 |
| <i>Fund Balance Beginning of Year</i> | 373 | 373 | - |
| Prior Year Encumbrances Appropriated | 1,468 | 1,468 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1</u> | <u>\$ 372</u> | <u>\$ 371</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Services
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Charges for Services | \$ 50,000 | \$ 59,623 | \$ 9,623 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Contractual Services | 122,362 | 76,075 | 46,287 |
| <i>Net Change in Fund Balance</i> | (72,362) | (16,452) | 55,910 |
| <i>Fund Balance Beginning of Year</i> | 52,412 | 52,412 | - |
| Prior Year Encumbrances Appropriated | 19,950 | 19,950 | - |
| <i>Fund Balance End of Year</i> | \$ - | \$ 55,910 | \$ 55,910 |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Probation
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 180,000 | \$ 237,370 | \$ 57,370 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 411,670 | 109,213 | 302,457 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (231,670) | 128,157 | 359,827 |
| Other Financing Uses | | | |
| Transfers Out | (50,000) | (26,160) | 23,840 |
| <i>Net Change in Fund Balance</i> | (281,670) | 101,997 | 383,667 |
| <i>Fund Balance Beginning of Year</i> | 280,542 | 280,542 | - |
| Prior Year Encumbrances Appropriated | 1,128 | 1,128 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 383,667</u> | <u>\$ 383,667</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Special Projects
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 566,104 | \$ 169,164 | \$ (396,940) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Capital Outlay | 507,531 | 255,777 | 251,754 |
| Other | 58,573 | 51,156 | 7,417 |
| <i>Total Expenditures</i> | <u>566,104</u> | <u>306,933</u> | <u>259,171</u> |
| <i>Net Change in Fund Balance</i> | - | (137,769) | (137,769) |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (23,294) | (23,294) | - |
| Prior Year Encumbrances Appropriated | 23,294 | 23,294 | - |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ -</u> | <u>\$ (137,769)</u> | <u>\$ (137,769)</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Benefits Liability
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|-------------------|---|
| Revenues | | | |
| <i>Total Revenues</i> | \$ - | \$ - | \$ - |
| Expenditures | | | |
| <i>Total Expenditures</i> | - | - | - |
| <i>Net Change in Fund Balance</i> | - | - | - |
| <i>Fund Balance Beginning of Year</i> | 805,713 | 805,713 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 805,713</u> | <u>\$ 805,713</u> | <u>\$ -</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mt. Eaton Landfill
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-----------------|-------------|---|
| Revenues | | | |
| Other | \$ 21,275 | \$ 21,275 | \$ - |
| Expenditures | | | |
| Total Expenditures | - | - | - |
| Excess of Revenues Over Expenditures | 21,275 | 21,275 | - |
| Other Financing Uses | | | |
| Transfers Out | (440,732) | (440,732) | - |
| Net Change in Fund Balance | (419,457) | (419,457) | - |
| Fund Balance Beginning of Year | 409,302 | 409,302 | - |
| Prior Year Encumbrances Appropriated | 10,155 | 10,155 | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Transportation Grant
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$ 37,500 | \$ 37,500 | \$ - |
| Expenditures | | | |
| Current: | | | |
| Transportation | | | |
| Other | 37,500 | 37,500 | - |
| <i>Net Change in Fund Balance</i> | - | - | - |
| <i>Fund Balance Beginning of Year</i> | - | - | - |
| <i>Fund Balance End of Year</i> | \$ - | \$ - | \$ - |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Voter Registration
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|--------------|---|
| Revenues | | | |
| Intergovernmental | \$ 25,243 | \$ 1,037,743 | \$ 1,012,500 |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | 1,012,500 | (1,012,500) |
| Capital Outlay | - | 31,170 | 23,435 |
| Materials and Supplies | 54,605 | 31,170 | 23,435 |
| | (29,362) | (5,927) | 23,435 |
| <i>Net Change in Fund Balance</i> | (29,362) | (5,927) | 23,435 |
| <i>Fund Balance Beginning of Year</i> | 29,362 | 29,362 | - |
| <i>Fund Balance End of Year</i> | - | \$ 23,435 | \$ 23,435 |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Abuse Task Force
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 37,710 | \$ 41,548 | \$ 3,838 |
| Other | - | 5,341 | 5,341 |
| <i>Total Revenues</i> | <u>37,710</u> | <u>46,889</u> | <u>9,179</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 2,755 | 2,051 | 704 |
| Other | 45,437 | 45,354 | 83 |
| <i>Total Expenditures</i> | <u>48,192</u> | <u>47,405</u> | <u>787</u> |
| <i>Net Change in Fund Balance</i> | (10,482) | (516) | 9,966 |
| <i>Fund Balance Beginning of Year</i> | 10,600 | 10,600 | - |
| Prior Year Encumbrances Appropriated | 5,203 | 5,203 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 5,321</u> | <u>\$ 15,287</u> | <u>\$ 9,966</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Public Assistance
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$ 85,136 | \$ 85,136 | \$ - |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | 85,136 | 85,136 | - |
| <i>Net Change in Fund Balance</i> | - | - | - |
| <i>Fund Balance Beginning of Year</i> | - | - | - |
| <i>Fund Balance End of Year</i> | \$ - | \$ - | \$ - |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Fee Assessment
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$ 1,071 | \$ 1,071 | \$ - |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Contractual Services | 75 | 75 | - |
| Other | 996 | 300 | 696 |
| <i>Total Expenditures</i> | <u>1,071</u> | <u>375</u> | <u>696</u> |
| <i>Net Change in Fund Balance</i> | - | 696 | 696 |
| <i>Fund Balance Beginning of Year</i> | - | - | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 696</u> | <u>\$ 696</u> |

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Retirement
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues | | | |
| Rental Income | \$ 118,100 | \$ 118,100 | \$ - |
| Expenditures | | | |
| Current: | | | |
| Other | 34,396 | 800 | 33,596 |
| Debt Service | | | |
| Principal Retirement | 553,500 | 553,500 | - |
| Interest and Fiscal Charges | 528,930 | 528,929 | 1 |
| Total Debt Service | 1,082,430 | 1,082,429 | 1 |
| <i>Total Expenditures</i> | <u>1,116,826</u> | <u>1,083,229</u> | <u>33,597</u> |
| <i>Deficiency of Revenues Under Expenditures</i> | (998,726) | (965,129) | 33,597 |
| Other Financing Sources | | | |
| Transfers In | 964,878 | 964,878 | - |
| <i>Net Change in Fund Balance</i> | (33,848) | (251) | 33,597 |
| <i>Fund Balance Beginning of Year</i> | 829,599 | 829,599 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 795,751</u> | <u>\$ 829,348</u> | <u>\$ 33,597</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Building Construction
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 5,000 | \$ 10,226 | \$ 5,226 |
| Rental Income | 115,500 | 158,626 | 43,126 |
| Other | 850,000 | 50,412 | (799,588) |
| <i>Total Revenues</i> | <u>970,500</u> | <u>219,264</u> | <u>(751,236)</u> |
| Expenditures | | | |
| Capital Outlay | | | |
| Capital Outlay | 2,850,866 | 1,197,606 | 1,653,260 |
| <i>Deficiency of Revenues Under Expenditures</i> | (1,880,366) | (978,342) | 902,024 |
| Other Financing Sources (Uses) | | | |
| Transfers In | - | 1,184,582 | 1,184,582 |
| Transfers Out | (412,227) | (250,000) | 162,227 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(412,227)</u> | <u>934,582</u> | <u>1,346,809</u> |
| <i>Net Change in Fund Balance</i> | (2,292,593) | (43,760) | 2,248,833 |
| <i>Fund Balance Beginning of Year</i> | 2,324,555 | 2,324,555 | - |
| Prior Year Encumbrances Appropriated | 268,037 | 268,037 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 299,999</u> | <u>\$ 2,548,832</u> | <u>\$ 2,248,833</u> |

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|--------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 1,235,834 | \$ 1,122,531 | \$ (113,303) |
| Expenditures | | | |
| Capital Outlay | | | |
| Capital Outlay | 1,296,452 | 1,296,452 | - |
| <i>Net Change in Fund Balance</i> | (60,618) | (173,921) | (113,303) |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (343,182) | (343,182) | - |
| Prior Year Encumbrances Appropriated | 428,041 | 428,041 | - |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ 24,241</u> | <u>\$ (89,062)</u> | <u>\$ (113,303)</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Center Communications
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 20,000 | \$ 21,000 | \$ 1,000 |
| Expenditures | | | |
| Capital Outlay | | | |
| Capital Outlay | 40,000 | - | 40,000 |
| Other | 104,746 | 16,791 | 87,955 |
| <i>Total Expenditures</i> | <u>144,746</u> | <u>16,791</u> | <u>127,955</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(124,746)</u> | <u>4,209</u> | <u>128,955</u> |
| <i>Net Change in Fund Balance</i> | (124,746) | 4,209 | 128,955 |
| <i>Fund Balance Beginning of Year</i> | 120,559 | 120,559 | - |
| <i>Prior Year Encumbrances Appropriated</i> | 4,187 | 4,187 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 128,955</u> | <u>\$ 128,955</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Bridge Project
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|--------------|---|
| Revenues | | | |
| Intergovernmental | \$ 1,314,152 | \$ 737,728 | \$ (576,424) |
| Expenditures | | | |
| Capital Outlay | | | |
| Capital Outlay | 1,314,152 | 1,208,833 | 105,319 |
| <i>Net Change in Fund Balance</i> | - | (471,105) | (471,105) |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (283,679) | (283,679) | - |
| <i>Prior Year Encumbrances Appropriated</i> | 283,679 | 283,679 | - |
| <i>Fund Balance (Deficit) End of Year</i> | \$ - | \$ (471,105) | \$ (471,105) |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Improvement
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 476,342 | \$ 316,476 | \$ (159,866) |
| Expenditures | | | |
| Capital Outlay | | | |
| Capital Outlay | 501,612 | 468,208 | 33,404 |
| <i>Net Change in Fund Balance</i> | (25,270) | (151,732) | (126,462) |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (442,938) | (442,938) | - |
| Prior Year Encumbrances Appropriated | 468,208 | 468,208 | - |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ -</u> | <u>\$ (126,462)</u> | <u>\$ (126,462)</u> |

**PROPRIETARY FUNDS
INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENSES AND CHANGES IN
FUND EQUITY – BUDGET (NON-GAAP BASIS)
AND ACTUAL**

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|---------------------|---|
| Operating Revenues | | | |
| Charges for Services | \$ 753,517 | \$ 1,548,123 | \$ 794,606 |
| Other | 29,694 | 28,936 | (758) |
| <i>Total Operating Revenues</i> | <u>783,211</u> | <u>1,577,059</u> | <u>793,848</u> |
| Operating Expenses | | | |
| Personal Services | 206,058 | 205,888 | 170 |
| Materials and Supplies | 20,408 | 20,408 | - |
| Contractual Services | 396,275 | 338,936 | 57,339 |
| Capital Outlay | 2,985,248 | 2,920,059 | 65,189 |
| Other | 504,266 | 210,577 | 293,689 |
| <i>Total Operating Expenses</i> | <u>4,112,255</u> | <u>3,695,868</u> | <u>416,387</u> |
| <i>Operating Loss</i> | (3,329,044) | (2,118,809) | 1,210,235 |
| Non Operating Revenues (Expenses) | | | |
| Intergovernmental | 1,600,362 | 1,280,365 | (319,997) |
| Bonds Issued | 1,860,000 | 1,860,000 | - |
| Principal Retirement | (1,869,000) | (1,869,000) | - |
| Interest and Fiscal Charges | (81,283) | (81,283) | - |
| <i>Total Non Operating Revenues (Expenses)</i> | <u>1,510,079</u> | <u>1,190,082</u> | <u>(319,997)</u> |
| <i>Loss Before Transfers</i> | (1,818,965) | (928,727) | 890,238 |
| Transfers In | 30,000 | 330,000 | 300,000 |
| Transfers Out | (866,383) | (864,583) | 1,800 |
| <i>Net Loss</i> | (2,655,348) | (1,463,310) | 1,192,038 |
| <i>Fund Equity (Deficit) Beginning of Year</i> | (425,012) | (425,012) | - |
| Prior Year Encumbrances Appropriated | 3,080,859 | 3,080,859 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 499</u> | <u>\$ 1,192,537</u> | <u>\$ 1,192,038</u> |

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Care
For the Year Ended December 31, 2005

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------|---------------------|---|
| Operating Revenues | | | |
| Charges for Services | \$ 7,325,000 | \$ 7,533,140 | \$ 208,140 |
| Operating Expenses | | | |
| Personal Services | 130,000 | 61,106 | 68,894 |
| Contractual Services | 1,114,164 | 923,760 | 190,404 |
| Claims | 7,500,000 | 5,560,926 | 1,939,074 |
| Other | 59,306 | 15,297 | 44,009 |
| <i>Total Operating Expenses</i> | <u>8,803,470</u> | <u>6,561,089</u> | <u>2,242,381</u> |
| <i>Income (Loss) Before Transfers</i> | (1,478,470) | 972,051 | 2,450,521 |
| Transfers Out | (100,000) | - | 100,000 |
| <i>Net Income (Loss)</i> | (1,578,470) | 972,051 | 2,550,521 |
| <i>Fund Equity Beginning of Year</i> | 1,664,306 | 1,664,306 | - |
| Prior Year Encumbrances Appropriated | 14,164 | 14,164 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 100,000</u> | <u>\$ 2,650,521</u> | <u>\$ 2,550,521</u> |

**COMBINING STATEMENTS FOR
FIDUCIARY FUNDS
AND
INDIVIDUAL FUND SCHEDULE FOR
FIDUCIARY FUND**

Combining Statements - Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agency for individuals, private organizations, other governments, and/or funds. The following are the County's fiduciary fund types:

Private Purpose Trust Funds

Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The following are the County's private purpose trust funds:

Children's Services Trust

To account for money held by the Children Services Board for the children in the custody of the County. Expenses of this fund are for costs associated with goods and services not provided by a County program.

Care Center Resident Trust

To account for the money held in trust for the residents of the Wayne County Care Center.

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

Undivided and Library Local Government

To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. Local government monies are allocated to local governments on a monthly basis, and apportioned according to a formula agreed upon by the recipients. Library monies are allocated by the budget commission according to a formula.

Payroll Agency

To account for the next payroll, payroll taxes, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units, and private organizations.

Subdivision Agency

To account for funds held for other political subdivisions for which the County acts as fiscal agent.

Real Estate Tax

To account for the collection of real estate, personal property and other assessed taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself.

Undivided Taxes

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself. Also included are estate taxes which are distributed to the state and to certain local governments according to applicable state laws.

Undivided Auto

To account for undivided auto license fees directed to the County for distribution to local governments according to an apportionment plan prescribed by state law.

Combining Statements - Nonmajor Fiduciary Funds

District Board of Health

To account for the funds on deposit with the County Treasurer that are used for the operation of the District Board of Health. The County Auditor acts as the fiscal agent.

Mental Health and Recovery Board

To account for the funds and subfunds of the Community Mental Health District for which the County Auditor is the fiscal agent.

Soil and Water Conservation

To account for the funds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the County Auditor is fiscal agent.

Other Agency Funds

Medway

Building Standards Fee Assessment

SSI Funds Trust

Elections Commission

Marriage Licenses

Contract Performance Deposits

Park District

Board of MRDD Food Service

County Agency

Inmate Agency

Ohio House Trust Fees

Wayne County, Ohio

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2005

| | <u>Children's Services Trust</u> | <u>Care Center Resident Trust</u> | <u>Totals</u> |
|--|--------------------------------------|---------------------------------------|-------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 171,402 | \$ - | \$ 171,402 |
| Cash and Cash Equivalents in Segregated Accounts | 11,345 | 21,931 | 33,276 |
| <i>Total Assets</i> | <u>\$ 182,747</u> | <u>\$ 21,931</u> | <u>\$ 204,678</u> |
| | | | |
| Net Assets | | | |
| Held in Trust for Other Purposes | <u>\$ 182,747</u> | <u>\$ 21,931</u> | <u>\$ 204,678</u> |

Wayne County, Ohio*Combining Statement of Changes in Net Assets**Private Purpose Trust Funds**For the Year Ended December 31, 2005*

| | <u>Children's Services Trust</u> | <u>Care Center Resident Trust</u> | <u>Totals</u> |
|-------------------------------------|--------------------------------------|---------------------------------------|-------------------|
| Additions | | | |
| Interest | \$ 6,528 | \$ 90 | \$ 6,618 |
| Gifts and Donations | 33,789 | 33,466 | 67,255 |
| Other | 8,035 | - | 8,035 |
| <i>Total Additions</i> | <u>48,352</u> | <u>33,556</u> | <u>81,908</u> |
| Deductions | | | |
| Benefits | <u>80,048</u> | <u>35,726</u> | <u>115,774</u> |
| <i>Change in Net Assets</i> | (31,696) | (2,170) | (33,866) |
| <i>Net Assets Beginning of Year</i> | 214,443 | 24,101 | 238,544 |
| <i>Net Assets End of Year</i> | <u>\$ 182,747</u> | <u>\$ 21,931</u> | <u>\$ 204,678</u> |

Wayne County, Ohio*Combining Statement of Assets and Liabilities**Agency Funds**December 31, 2005*

| | Undivided and Library Local Government | Payroll Agency | Subdivision Agency | Real Estate Tax | Undivided Taxes |
|--|--|-------------------|-----------------------|--------------------|-----------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 304,536 | \$ - | \$ 30,577 | \$ 4,461,766 |
| Cash and Cash Equivalents: | | | | | |
| In Segregated Accounts | - | - | - | - | - |
| Receivables: | | | | | |
| Taxes | - | - | - | - | 102,910,867 |
| Sales Tax | - | - | - | - | - |
| Accrued Interest | - | - | - | - | - |
| Due from Other Governments | 3,732,513 | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 3,732,513</u> | <u>\$ 304,536</u> | <u>\$ -</u> | <u>\$ 30,577</u> | <u>\$ 107,372,633</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ 55,937 |
| Accrued Wages | - | - | - | - | - |
| Due to Other Governments | 3,732,513 | 304,536 | - | 30,577 | 107,316,696 |
| Undistributed Monies | - | - | - | - | - |
| <i>Total Liabilities</i> | <u>\$ 3,732,513</u> | <u>\$ 304,536</u> | <u>\$ -</u> | <u>\$ 30,577</u> | <u>\$ 107,372,633</u> |

| Undivided Auto | District Board of Health | Mental Health and Recovery Board | Soil and Water Conservation | Other Agency Funds | Totals |
|---------------------|--------------------------------|--|-----------------------------------|--------------------------|-----------------------|
| \$ 519,434 | \$ 608,061 | \$ 4,204,989 | \$ 22,681 | \$ 554,036 | \$ 10,706,080 |
| - | - | - | - | 835,377 | 835,377 |
| - | - | - | - | 301,494 | 103,212,361 |
| 39,686 | - | - | - | - | 39,686 |
| - | - | - | - | 609 | 609 |
| 1,093,882 | - | - | - | - | 4,826,395 |
| <u>\$ 1,653,002</u> | <u>\$ 608,061</u> | <u>\$ 4,204,989</u> | <u>\$ 22,681</u> | <u>\$ 1,691,516</u> | <u>\$ 119,620,508</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 6,616 | \$ 62,553 |
| - | - | - | - | 16,750 | 16,750 |
| 1,653,002 | 608,061 | 4,204,989 | 22,681 | 1,003,412 | 118,876,467 |
| - | - | - | - | 664,738 | 664,738 |
| <u>\$ 1,653,002</u> | <u>\$ 608,061</u> | <u>\$ 4,204,989</u> | <u>\$ 22,681</u> | <u>\$ 1,691,516</u> | <u>\$ 119,620,508</u> |

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

| | Beginning Balance 12/31/04 | Additions | Reductions | Ending Balance 12/31/05 |
|---|----------------------------------|-----------------------|-----------------------|-------------------------------|
| Undivided and Library Local Government | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 9,988,222 | \$ 9,988,222 | \$ - |
| Due From Other Governments | 3,861,730 | 3,732,513 | 3,861,730 | 3,732,513 |
| <i>Total Assets</i> | <u>\$ 3,861,730</u> | <u>\$ 13,720,735</u> | <u>\$ 13,849,952</u> | <u>\$ 3,732,513</u> |
| Liabilities | | | | |
| Accrued Wages | \$ 15,338 | \$ - | \$ 15,338 | \$ - |
| Due to Other Governments | 3,846,392 | 3,747,851 | 3,861,730 | 3,732,513 |
| <i>Total Liabilities</i> | <u>\$ 3,861,730</u> | <u>\$ 3,747,851</u> | <u>\$ 3,877,068</u> | <u>\$ 3,732,513</u> |
| Payroll Agency | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 305,304 | \$ 48,573,111 | \$ 48,573,879 | \$ 304,536 |
| <i>Total Assets</i> | <u>\$ 305,304</u> | <u>\$ 48,573,111</u> | <u>\$ 48,573,879</u> | <u>\$ 304,536</u> |
| Liabilities | | | | |
| Due to Other Governments | \$ 305,304 | \$ 52 | \$ 820 | \$ 304,536 |
| <i>Total Liabilities</i> | <u>\$ 305,304</u> | <u>\$ 52</u> | <u>\$ 820</u> | <u>\$ 304,536</u> |
| Subdivision Agency | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 85,078,829 | \$ 85,078,829 | \$ - |
| <i>Total Assets</i> | <u>\$ -</u> | <u>\$ 85,078,829</u> | <u>\$ 85,078,829</u> | <u>\$ -</u> |
| Liabilities | | | | |
| <i>Total Liabilities</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Real Estate Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 37,581 | \$ 1,744,786 | \$ 1,751,790 | \$ 30,577 |
| <i>Total Assets</i> | <u>\$ 37,581</u> | <u>\$ 1,744,786</u> | <u>\$ 1,751,790</u> | <u>\$ 30,577</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 1,305 | \$ - | \$ 1,305 | \$ - |
| Due to Other Governments | 36,276 | 1,305 | 7,004 | 30,577 |
| <i>Total Liabilities</i> | <u>\$ 37,581</u> | <u>\$ 1,305</u> | <u>\$ 8,309</u> | <u>\$ 30,577</u> |
| Undivided Taxes | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 3,926,234 | \$ 109,152,577 | \$ 108,617,045 | \$ 4,461,766 |
| Receivables: | | | | |
| Taxes | 93,953,482 | 102,910,867 | 93,953,482 | 102,910,867 |
| Accounts | 984 | - | 984 | - |
| <i>Total Assets</i> | <u>\$ 97,880,700</u> | <u>\$ 212,063,444</u> | <u>\$ 202,571,511</u> | <u>\$ 107,372,633</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 79,721 | \$ 55,937 | \$ 79,721 | \$ 55,937 |
| Due to Other Governments | 97,800,979 | 103,020,289 | 93,504,572 | 107,316,696 |
| <i>Total Liabilities</i> | <u>\$ 97,880,700</u> | <u>\$ 103,076,226</u> | <u>\$ 93,584,293</u> | <u>\$ 107,372,633</u> |

(Continued)

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

| | Beginning Balance 12/31/04 | Additions | Reductions | Ending Balance 12/31/05 |
|--|----------------------------------|----------------------|----------------------|-------------------------------|
| Undivided Auto | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 512,285 | \$ 2,716,214 | \$ 2,709,065 | \$ 519,434 |
| Receivables: | | | | |
| Sales Tax | 37,947 | 39,686 | 37,947 | 39,686 |
| Due From Other Governments | 1,116,654 | 1,093,882 | 1,116,654 | 1,093,882 |
| <i>Total Assets</i> | <u>\$ 1,666,886</u> | <u>\$ 3,849,782</u> | <u>\$ 3,863,666</u> | <u>\$ 1,653,002</u> |
| Liabilities | | | | |
| Due to Other Governments | \$ 1,666,886 | \$ 1,197,223 | \$ 1,211,107 | \$ 1,653,002 |
| <i>Total Liabilities</i> | <u>\$ 1,666,886</u> | <u>\$ 1,197,223</u> | <u>\$ 1,211,107</u> | <u>\$ 1,653,002</u> |
| District Board of Health | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 586,311 | \$ 2,947,794 | \$ 2,926,044 | \$ 608,061 |
| <i>Total Assets</i> | <u>\$ 586,311</u> | <u>\$ 2,947,794</u> | <u>\$ 2,926,044</u> | <u>\$ 608,061</u> |
| Liabilities | | | | |
| Due to Other Governments | \$ 586,311 | \$ 21,750 | \$ - | \$ 608,061 |
| <i>Total Liabilities</i> | <u>\$ 586,311</u> | <u>\$ 21,750</u> | <u>\$ -</u> | <u>\$ 608,061</u> |
| Mental Health and Recovery Board | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 3,574,269 | \$ 12,554,066 | \$ 11,923,346 | \$ 4,204,989 |
| <i>Total Assets</i> | <u>\$ 3,574,269</u> | <u>\$ 12,554,066</u> | <u>\$ 11,923,346</u> | <u>\$ 4,204,989</u> |
| Liabilities | | | | |
| Due to Other Governments | \$ 3,574,269 | \$ 744,783 | \$ 114,063 | \$ 4,204,989 |
| <i>Total Liabilities</i> | <u>\$ 3,574,269</u> | <u>\$ 744,783</u> | <u>\$ 114,063</u> | <u>\$ 4,204,989</u> |
| Soil and Water Conversation | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 14,100 | \$ 445,287 | \$ 436,706 | \$ 22,681 |
| <i>Total Assets</i> | <u>\$ 14,100</u> | <u>\$ 445,287</u> | <u>\$ 436,706</u> | <u>\$ 22,681</u> |
| Liabilities | | | | |
| Due to Other Governments | \$ 14,100 | \$ 8,581 | \$ - | \$ 22,681 |
| <i>Total Liabilities</i> | <u>\$ 14,100</u> | <u>\$ 8,581</u> | <u>\$ -</u> | <u>\$ 22,681</u> |

(Continued)

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2005

| | Beginning Balance 12/31/04 | Additions | Reductions | Ending Balance 12/31/05 |
|--|----------------------------------|-----------------------|-----------------------|-------------------------------|
| Other Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 516,498 | \$ 3,605,014 | \$ 3,567,476 | \$ 554,036 |
| Cash and Cash Equivalents in Segregated Accounts | 1,264,505 | 835,377 | 1,264,505 | 835,377 |
| Receivables: | | | | |
| Taxes | 302,528 | 301,494 | 302,528 | 301,494 |
| Accounts | 11,173 | - | 11,173 | - |
| Accrued Interest | - | 609 | - | 609 |
| Due From Other Governments | 21,178 | - | 21,178 | - |
| <i>Total Assets</i> | <u>\$ 2,115,882</u> | <u>\$ 4,742,494</u> | <u>\$ 5,166,860</u> | <u>\$ 1,691,516</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 20,622 | \$ 6,616 | \$ 20,622 | \$ 6,616 |
| Accrued Wages | - | 16,750 | - | 16,750 |
| Due to Other Governments | 845,664 | 518,273 | 360,525 | 1,003,412 |
| Undistributed Monies | 1,249,596 | 664,738 | 1,249,596 | 664,738 |
| <i>Total Liabilities</i> | <u>\$ 2,115,882</u> | <u>\$ 1,206,377</u> | <u>\$ 1,630,743</u> | <u>\$ 1,691,516</u> |
| Total Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 9,472,582 | \$ 276,805,900 | \$ 275,572,402 | \$ 10,706,080 |
| Cash and Cash Equivalents in Segregated Accounts | 1,264,505 | 835,377 | 1,264,505 | 835,377 |
| Receivables: | | | | |
| Taxes | 94,256,010 | 103,212,361 | 94,256,010 | 103,212,361 |
| Sales Tax | 37,947 | 39,686 | 37,947 | 39,686 |
| Accounts | 12,157 | - | 12,157 | - |
| Accrued Interest | - | 609 | - | 609 |
| Due From Other Governments | 4,999,562 | 4,826,395 | 4,999,562 | 4,826,395 |
| <i>Total Assets</i> | <u>\$ 110,042,763</u> | <u>\$ 385,720,328</u> | <u>\$ 376,142,583</u> | <u>\$ 119,620,508</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 101,648 | \$ 62,553 | \$ 101,648 | \$ 62,553 |
| Accrued Wages | 15,338 | 16,750 | 15,338 | 16,750 |
| Due to Other Governments | 108,676,181 | 109,260,107 | 99,059,821 | 118,876,467 |
| Undistributed Monies | 1,249,596 | 664,738 | 1,249,596 | 664,738 |
| <i>Total Liabilities</i> | <u>\$ 110,042,763</u> | <u>\$ 110,004,148</u> | <u>\$ 100,426,403</u> | <u>\$ 119,620,508</u> |

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Trust
For the Year Ended December 31, 2005*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-------------------|---|
| Revenues | | | |
| Investment Income | \$ 500 | \$ 6,208 | \$ 5,708 |
| Gifts & Contributions | 19,500 | 33,789 | 14,289 |
| <i>Total Revenues</i> | <u>20,000</u> | <u>39,997</u> | <u>19,997</u> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Benefits | <u>233,030</u> | <u>82,944</u> | <u>150,086</u> |
| <i>Net Change in Fund Balance</i> | (213,030) | (42,947) | 170,083 |
| <i>Fund Balance Beginning of Year</i> | 213,030 | 213,030 | - |
| <i>Fund Balance End of Year</i> | <u>\$ -</u> | <u>\$ 170,083</u> | <u>\$ 170,083</u> |

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Statistical Section



Wayne County, Ohio
 Governmental Activities Revenues By Source
 and Expenses by Function - Full Accrual Basis
 Last Four Years (1)

| | 2005 | 2004 | 2003 | 2002 |
|---|-------------------|-------------------|-------------------|-------------------|
| Program Revenues: | | | | |
| Charges for Services and Sales | \$ 13,564,191 | \$ 10,974,813 | \$ 9,553,876 | \$ 9,005,698 |
| Operating Grants, Contributions, and Interest | 24,323,449 | 26,268,066 | 23,689,588 | 23,659,116 |
| Capital Grants and Contributions | 19,818,207 | 3,436,254 | 1,275,079 | 884,615 |
| General Revenues: | | | | |
| Property Taxes | 15,185,204 | 14,654,743 | 12,291,276 | 11,990,376 |
| Sales Taxes | 9,538,188 | 9,320,992 | 8,990,237 | 8,798,061 |
| Grants and Entitlements | 4,491,322 | 4,491,042 | 4,698,400 | 4,148,750 |
| Investment Earnings | 1,645,951 | 739,335 | 864,271 | 1,786,027 |
| Miscellaneous | 983,131 | 1,026,536 | 2,115,648 | 1,457,025 |
| Total Revenues | <u>89,549,643</u> | <u>70,911,781</u> | <u>63,478,375</u> | <u>61,729,668</u> |
| Expenses: | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | 10,872,431 | 8,860,910 | 8,612,858 | 8,690,203 |
| Judicial | 4,987,965 | 4,345,559 | 4,084,096 | 4,028,644 |
| Public Safety | 10,051,879 | 9,009,784 | 8,892,344 | 8,566,582 |
| Public Works | 8,747,609 | 9,397,388 | 7,842,845 | 6,744,573 |
| Health | 467,602 | 447,708 | 496,862 | 406,749 |
| Human Services | 32,897,269 | 29,638,176 | 30,212,937 | 30,023,950 |
| Conservation and Recreation | 61,930 | 86,405 | 268,097 | 30,000 |
| Economic Development and Assistance | 181,528 | 711,183 | 357,410 | 572,357 |
| Transportation | - | 80,346 | 103,002 | - |
| Urban Redevelopment and Housing | 219,017 | 351,503 | 376,144 | 215,062 |
| Other | 1,059,714 | 1,089,066 | 997,222 | 934,385 |
| Interest and Fiscal Charges | 511,453 | 573,619 | 605,138 | 471,978 |
| Total Government Activities | <u>70,058,397</u> | <u>64,591,647</u> | <u>62,848,955</u> | <u>60,684,483</u> |

(1) More years will be presented in the future when available.

Source: Wayne County Auditor

Wayne County, Ohio

General Governmental Revenues By Source and Expenditures by Function

Last Ten Years (1) (2)

| | Fiscal Year Ended December 31, 2005 | Fiscal Year Ended December 31, 2004 | Fiscal Year Ended December 31, 2003 | Fiscal Year Ended December 31, 2002 |
|---------------------------------------|--|--|--|--|
| <u>Revenues:</u> | | | | |
| Property, Sales and Other Local Taxes | \$ 24,665,159 | \$ 23,964,198 | \$ 21,464,455 | \$ 20,729,563 |
| Charges for Services | 10,928,771 | 9,801,797 | 8,874,027 | 7,914,463 |
| Licenses and Permits | 341,050 | 365,814 | 317,086 | 279,612 |
| Fines and Forfeitures | 646,012 | 652,298 | 630,614 | 686,079 |
| Intergovernmental | 31,037,834 | 32,119,683 | 30,532,044 | 27,915,433 |
| Special Assessments | 2,350 | 1,984 | 1,492 | 2,136 |
| Interest | 1,672,214 | 777,685 | 882,929 | 1,995,919 |
| Rent | 426,458 | 435,011 | 263,782 | 336,133 |
| Other and Contributions and Donations | 2,784,661 | 2,778,130 | 2,024,399 | 1,616,890 |
| <i>Total Revenues</i> | <u>\$ 72,504,509</u> | <u>\$ 70,896,600</u> | <u>\$ 64,990,828</u> | <u>\$ 61,476,228</u> |
| <u>Expenditures:</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 10,662,511 | \$ 9,345,153 | \$ 8,323,649 | \$ 8,361,120 |
| Judicial | 4,605,217 | 4,216,327 | 3,919,875 | 3,869,609 |
| Public Safety | 9,741,246 | 8,566,750 | 8,685,057 | 8,549,994 |
| Public Works | 7,785,176 | 6,209,851 | 5,651,449 | 6,622,266 |
| Health | 472,896 | 472,280 | 471,654 | 398,682 |
| Human Services | 32,724,351 | 30,081,204 | 30,372,975 | 29,943,341 |
| Conservation and Recreation | 64,179 | 192,312 | 162,190 | 30,000 |
| Economic Development and Assistance | 197,450 | 711,183 | 357,410 | 572,357 |
| Transportation | - | 80,346 | 103,002 | - |
| Urban Redevelopment and Housing | 219,017 | 351,503 | 376,144 | 215,062 |
| Other | 1,029,536 | 1,045,390 | 980,936 | 914,183 |
| Capital Outlay | 2,405,907 | 7,339,661 | 7,886,569 | 10,327,112 |
| Debt Service: | | | | |
| Principal Retirement | 558,413 | 590,868 | 768,687 | 9,537,171 |
| Interest and Fiscal Charges | 529,161 | 549,816 | 849,476 | 267,148 |
| Bond Issuance Costs | - | - | - | 107,765 |
| <i>Total Expenditures</i> | <u>\$ 70,995,060</u> | <u>\$ 69,752,644</u> | <u>\$ 68,909,073</u> | <u>\$ 79,715,810</u> |

(1) Includes general, special revenue, debt service and capital projects funds for fiscal years 2001 - 2005. Fiscal years 1996 - 2000 includes general, special revenue, debt service, capital projects and expendable trust funds.

(2) All years are reported using the modified accrual basis of accounting. The accrual basis will be reported when there are enough years of information available to make comparisons.

Source: Wayne County Auditor

| Fiscal Year Ended December 31, 2001 | Fiscal Year Ended December 31, 2000 | Fiscal Year Ended December 31, 1999 | Fiscal Year Ended December 31, 1998 | Fiscal Year Ended December 31, 1997 | Fiscal Year Ended December 31, 1996 |
|--|--|--|--|--|--|
| \$ 20,581,248 | \$ 20,059,032 | \$ 18,144,132 | \$ 17,902,546 | \$ 17,157,052 | \$ 16,124,678 |
| 7,568,641 | 7,032,594 | 5,938,695 | 7,213,431 | 7,064,639 | 5,996,034 |
| 276,346 | 231,348 | 234,092 | 239,531 | 245,736 | 222,711 |
| 720,043 | 784,441 | 836,565 | 681,380 | 632,862 | 573,282 |
| 28,920,845 | 30,969,872 | 24,623,132 | 19,079,409 | 18,873,405 | 16,631,502 |
| 1,343 | 2,547 | 2,544 | 3,317 | 1,180 | 27,758 |
| 3,297,736 | 2,722,554 | 1,922,061 | 2,343,753 | 2,110,701 | 1,736,518 |
| 208,526 | 200,220 | 234,756 | 221,759 | 117,198 | 132,715 |
| 1,997,337 | 1,891,177 | 1,255,921 | 1,230,175 | 1,668,756 | 2,928,829 |
| <u>\$ 63,572,065</u> | <u>\$ 63,893,785</u> | <u>\$ 53,191,898</u> | <u>\$ 48,915,301</u> | <u>\$ 47,871,529</u> | <u>\$ 44,374,027</u> |
| | | | | | |
| \$ 7,936,692 | \$ 6,940,490 | \$ 6,443,001 | \$ 6,443,540 | \$ 5,507,429 | \$ 5,438,713 |
| 3,624,358 | 3,193,346 | 2,987,531 | 2,680,115 | 2,809,534 | 2,707,808 |
| 8,328,452 | 7,642,891 | 8,083,315 | 6,791,688 | 6,151,127 | 5,782,478 |
| 5,807,045 | 6,950,475 | 6,246,740 | 6,155,016 | 5,637,692 | 5,897,291 |
| 377,873 | 430,812 | 364,903 | 305,795 | 327,387 | 301,818 |
| 30,382,169 | 26,250,203 | 21,526,776 | 19,990,435 | 19,353,811 | 17,545,540 |
| 47,500 | 45,770 | 20,000 | 27,500 | 27,224 | 20,276 |
| 174,503 | 953,692 | 546,976 | 403,683 | 84,444 | 297,973 |
| - | - | - | - | - | - |
| 391,930 | 364,025 | 365,345 | 315,390 | 60,000 | 320,070 |
| 901,769 | 670,818 | 645,249 | 673,227 | 667,068 | 718,018 |
| 6,966,876 | 4,000,960 | 3,662,644 | 3,686,161 | 1,640,897 | 1,822,054 |
| | | | | | |
| 131,574 | 225,492 | 214,390 | 216,067 | 209,390 | 206,890 |
| 272,595 | 91,170 | 100,355 | 111,986 | 129,128 | 157,697 |
| - | - | - | - | - | - |
| <u>\$ 65,343,336</u> | <u>\$ 57,760,144</u> | <u>\$ 51,207,225</u> | <u>\$ 47,800,603</u> | <u>\$ 42,605,131</u> | <u>\$ 41,216,626</u> |

Wayne County, Ohio

Property Tax Levies and Collections (1)

Last Ten Collection Years

| Year (2) | Current Levy (2) | Current Collections | Percent of Current Levy Collected | Delinquent Taxes Collected | Total Collection | Total Collection as a Percent of Total Levy | Unpaid Taxes (1) | Ratio of Unpaid Taxes to Current Levy |
|----------|------------------|---------------------|-----------------------------------|----------------------------|------------------|---|------------------|---------------------------------------|
| 2005 | \$ 15,996,994 | \$ 14,478,839 | 90.51% | \$ 357,878 | \$ 14,836,717 | 92.75% | \$ 809,776 | 5.06% |
| 2004 | 14,971,721 | 13,763,350 | 91.93% | 388,488 | 14,151,838 | 94.52% | 823,174 | 5.50% |
| 2003 | 13,791,877 | 1,289,576 | 9.35% | 398,092 | 1,687,668 | 12.24% | 938,596 | 6.81% |
| 2002 | 8,664,107 | 8,308,496 | 95.90% | 430,441 | 8,738,937 | 100.86% | 311,838 | 3.60% |
| 2001 | 8,596,374 | 8,274,967 | 96.26% | 197,929 | 8,472,896 | 98.56% | 308,044 | 3.58% |
| 2000 | 8,589,914 | 8,317,456 | 96.83% | 232,197 | 8,549,653 | 99.53% | 258,409 | 3.01% |
| 1999 | 7,909,060 | 7,668,444 | 96.96% | 179,084 | 7,847,528 | 99.22% | 235,961 | 2.98% |
| 1998 | 7,398,203 | 7,296,537 | 98.63% | 164,877 | 7,461,414 | 100.85% | 241,277 | 3.26% |
| 1997 | 7,054,774 | 7,105,327 | 100.72% | 144,892 | 7,250,219 | 102.77% | 185,301 | 2.63% |
| 1996 | 6,353,815 | 6,464,155 | 101.74% | 168,258 | 6,632,413 | 104.38% | 147,706 | 2.32% |

Source: Wayne County Auditor

(1) These amounts cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

(2) Amounts do not include personal property for 1996 - 2002.

Wayne County, Ohio
Special Assessment Billings and Collections (1)
Last Ten Collection Years

| <u>Fiscal Year</u> | <u>Amount Billed</u> | <u>Amount Collected</u> | <u>Percent Collected</u> |
|--------------------|----------------------|-------------------------|--------------------------|
| 2005 | \$ 282,151 | \$ 217,073 | 76.94% |
| 2004 | 191,135 | 172,452 | 90.23% |
| 2003 | 1,147,268 | 164,075 | 14.30% |
| 2002 | 958,354 | 17,558 | 1.83% |
| 2001 | 877,140 | 17,094 | 1.95% |
| 2000 | 806,114 | 23,296 | 2.89% |
| 1999 | 738,168 | 19,768 | 2.68% |
| 1998 | 594,604 | 19,388 | 3.26% |
| 1997 | 35,824 | 28,656 | 79.99% |
| 1996 | 33,268 | 21,248 | 63.87% |

Source: Wayne County Auditors

(1) Represents county-wide amounts collected by the County.

Wayne County, Ohio

Property Tax Rates - Direct and Overlapping Governments

(Per \$1,000 of Assess Value)

Last Ten Years

| | 2005 | 2004 | 2003 | 2002 |
|--|-------------|-------------|-------------|-------------|
| County Units: | | | | |
| General Fund | 2.00 | 2.00 | 2.00 | 2.00 |
| Ida Sue | 4.50 | 4.50 | 4.50 | 4.50 |
| Care Center | 0.70 | 0.70 | 0.70 | 0.70 |
| Medway Drug | 0.25 | 0.25 | 0.25 | 0.25 |
| Children Services | 2.20 | 2.20 | 2.20 | 1.30 |
| Bond | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | <u>9.65</u> | <u>9.65</u> | <u>9.65</u> | <u>8.75</u> |
| School Districts within the County: | | | | |
| Chippewa Local | 44.90 | 44.90 | 42.50 | 43.00 |
| Dalton Local | 43.60 | 43.60 | 43.60 | 43.60 |
| Green Local | 54.80 | 50.25 | 50.25 | 50.75 |
| Orrville City | 54.30 | 54.30 | 54.30 | 46.60 |
| Wooster City | 72.10 | 71.70 | 65.20 | 65.20 |
| Overlapping School Districts : | | | | |
| North Central Local | 30.70 | 30.70 | 30.70 | 31.00 |
| Northwestern Local | 34.90 | 34.90 | 34.90 | 34.90 |
| Rittman Exempted Village | 59.60 | 60.30 | 60.30 | 54.80 |
| Southeast Local | 45.10 | 45.10 | 45.10 | 46.35 |
| Triway Local | 49.90 | 44.20 | 44.20 | 44.20 |
| East Holmes Local | 26.25 | 26.30 | 26.60 | 26.65 |
| Hillsdale Local | 49.40 | 49.40 | 49.40 | 49.40 |
| Northwest Local | 59.60 | 60.20 | 60.80 | 61.20 |
| Tuslaw Local | 60.20 | 60.20 | 61.00 | 60.70 |
| West Holmes Local | 33.00 | 33.10 | 33.60 | 33.80 |
| Vocational School: | | | | |
| Ashland - West Holmes | 4.10 | 4.10 | 4.10 | 4.10 |
| Buckeye | 2.80 | 2.80 | 2.80 | 2.80 |
| Stark Area | 2.00 | 2.00 | 2.00 | 2.00 |
| Wayne County Career Center | 4.10 | 4.10 | 4.10 | 4.10 |
| Corporations: | | | | |
| Apple Creek | 2.60 | 2.60 | 2.60 | 2.60 |
| Burbank | 15.80 | 15.80 | 15.80 | 15.80 |
| Congress | 13.40 | 13.40 | 13.40 | 13.40 |
| Creston | 13.00 | 13.00 | 13.00 | 13.00 |
| Dalton | 3.60 | 3.60 | 3.60 | 3.60 |
| Doylestown | 6.30 | 6.30 | 6.30 | 6.30 |
| Fredericksburg | 12.10 | 12.10 | 12.10 | 12.10 |
| Marshallville | 4.50 | 4.50 | 4.50 | 4.50 |
| Mount Eaton | 6.00 | 6.00 | 6.00 | 6.00 |
| Orrville | 2.80 | 2.80 | 2.80 | 2.80 |
| Rittman | 6.70 | 7.10 | 7.50 | 7.50 |
| Shreve | 2.80 | 2.80 | 2.70 | 2.70 |
| Smithville | 2.70 | 2.70 | 2.70 | 2.70 |
| West Salem | 3.40 | 3.40 | 3.40 | 3.40 |
| Wooster | 4.20 | 4.20 | 4.20 | 4.20 |

| 2001 | 2000 | 1999 | 1998 | 1997 | 1996 |
|-------|-------|-------|-------|-------|-------|
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 4.50 | 4.50 | 4.50 | 4.00 | 4.00 | 4.00 |
| 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| 0.00 | 0.00 | 0.00 | 0.10 | 0.10 | 0.10 |
| 8.75 | 8.75 | 8.75 | 8.35 | 8.35 | 8.35 |
| 41.00 | 41.00 | 41.10 | 41.90 | 41.90 | 41.90 |
| 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 |
| 50.85 | 50.85 | 50.45 | 51.35 | 51.35 | 44.45 |
| 46.60 | 46.60 | 46.60 | 46.66 | 48.06 | 46.80 |
| 65.20 | 65.20 | 65.20 | 59.15 | 62.15 | 62.15 |
| 31.60 | 31.60 | 32.00 | 34.80 | 35.10 | 35.10 |
| 31.50 | 31.50 | 31.70 | 31.70 | 31.70 | 31.70 |
| 54.80 | 54.80 | 54.80 | 54.80 | 54.80 | 54.80 |
| 46.65 | 46.65 | 47.25 | 48.50 | 48.50 | 41.80 |
| 45.20 | 45.20 | 42.20 | 42.20 | 42.20 | 42.20 |
| 27.55 | 27.55 | 26.40 | 26.70 | 27.45 | 27.75 |
| 49.40 | 49.40 | 49.40 | 41.50 | 41.50 | 41.50 |
| 54.20 | 54.20 | 55.10 | 55.60 | 57.40 | 57.80 |
| 53.90 | 53.90 | 53.90 | 53.90 | 53.90 | 53.90 |
| 35.60 | 35.60 | 36.10 | 36.30 | 37.60 | 37.70 |
| 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| 3.20 | 3.20 | 3.30 | 3.30 | 3.50 | 3.50 |
| 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 5.80 |
| 13.40 | 13.40 | 13.40 | 13.40 | 7.40 | 7.40 |
| 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| 12.10 | 12.10 | 12.10 | 12.10 | 12.10 | 12.10 |
| 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| 7.50 | 7.50 | 7.50 | 7.10 | 7.10 | 7.10 |
| 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 6.20 |
| 4.20 | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 |

Wayne County, Ohio

Property Tax Rates - Direct and Overlapping Governments

(Per \$1,000 of Assess Value)

Last Ten Years

| | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|--------------------------------|-------------|-------------|-------------|-------------|
| Townships: | | | | |
| Baughman | 4.40 | 4.40 | 4.40 | 4.40 |
| Canaan | 8.70 | 8.70 | 8.70 | 8.70 |
| Chester | 7.20 | 7.20 | 7.20 | 7.20 |
| Chippewa | 8.20 | 8.20 | 8.20 | 7.20 |
| Clinton | 5.50 | 5.00 | 5.00 | 4.50 |
| Congress | 5.80 | 5.80 | 5.80 | 5.80 |
| East Union | 6.30 | 6.30 | 6.30 | 6.30 |
| Franklin | 4.60 | 5.00 | 5.00 | 5.00 |
| Green | 3.10 | 3.10 | 3.10 | 3.10 |
| Milton | 6.60 | 6.60 | 6.60 | 6.60 |
| Paint | 11.00 | 11.00 | 11.00 | 11.00 |
| Plain | 4.30 | 4.30 | 4.30 | 4.30 |
| Salt Creek | 5.80 | 5.80 | 8.30 | 8.30 |
| Sugar Creek | 5.20 | 5.20 | 5.20 | 5.20 |
| Wayne | 3.10 | 3.10 | 3.10 | 3.10 |
| Wooster | 5.90 | 5.90 | 5.90 | 5.90 |
| Other Districts: | | | | |
| Wayne-Holmes Mental Health | 1.00 | 1.00 | 1.00 | 1.00 |
| Town and Country Fire District | 4.30 | 4.30 | 4.30 | 4.30 |
| Wayne County Library | 1.25 | 1.00 | 1.00 | 1.00 |
| Central Fire District | 2.50 | 2.50 | 2.50 | 2.50 |

Source: Wayne County Auditor

| 2001 | 2000 | 1999 | 1998 | 1997 | 1996 |
|------|------|------|------|------|------|
| 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 |
| 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| 7.20 | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 |
| 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 |
| 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| 6.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 |
| 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 |
| 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| 5.90 | 5.90 | 5.90 | 6.90 | 6.90 | 6.90 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 4.30 | 4.30 | 4.30 | 4.30 | 3.30 | 3.30 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Wayne County, Ohio

Assessed and Estimated Actual Value of Taxable Property
Last Ten Collection Years

| Collection Year | Real Property (1) | | Personal Property (2) | |
|-----------------|-------------------|------------------------|-----------------------|------------------------|
| | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| 2005 | \$ 1,731,791,370 | \$ 4,947,975,343 | \$ 247,616,539 | \$ 1,076,593,648 |
| 2004 | 1,681,250,730 | 4,803,573,514 | 256,771,579 | 1,116,398,170 |
| 2003 | 1,643,193,530 | 4,694,838,657 | 275,209,164 | 1,196,561,583 |
| 2002 (b) | 1,442,843,090 | 4,122,408,829 | 283,735,165 | 1,134,936,660 |
| 2001 | 1,406,109,740 | 4,017,456,400 | 280,414,983 | 1,121,659,932 |
| 2000 | 1,379,474,900 | 3,941,356,857 | 274,633,551 | 1,098,534,204 |
| 1999 (a) | 1,246,254,290 | 3,560,726,543 | 249,796,935 | 999,187,740 |
| 1998 | 1,201,758,450 | 3,433,595,571 | 242,820,504 | 971,282,016 |
| 1997 | 1,179,836,530 | 3,370,961,514 | 227,922,953 | 911,691,812 |
| 1996 (b) | 1,011,501,360 | 2,890,003,886 | 209,380,984 | 837,523,936 |

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
 - (2) Tangible personal property is assessed at 25% 1996-2002. For 2003 the percentage is 23% and will be further reduced to 0% by 2013.
 - (3) Public utility personal is assessed at 88% of actual value. For the years 1996-2001 the percentage was 100%
- (a) Update year
- (b) Reappraisal year

| Public Utilities (3) | | Total | | Ratio of Assessed to Actual Value |
|----------------------|---------------------------|------------------|---------------------------|--------------------------------------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | |
| \$ 72,847,700 | \$ 82,781,477 | \$ 2,052,255,609 | \$ 6,107,350,468 | 33.60% |
| 69,620,750 | 79,114,489 | 2,007,643,059 | 5,999,086,173 | 33.47% |
| 73,305,970 | 83,302,239 | 1,991,708,664 | 5,974,702,479 | 33.34% |
| 71,030,760 | 80,716,773 | 1,797,609,015 | 5,338,062,262 | 33.68% |
| 97,685,490 | 97,685,490 | 1,784,210,213 | 5,236,801,822 | 34.07% |
| 92,090,220 | 92,090,220 | 1,746,198,671 | 5,131,981,281 | 34.03% |
| 95,917,830 | 95,917,830 | 1,591,969,055 | 4,655,832,113 | 34.19% |
| 94,465,490 | 94,465,490 | 1,539,044,444 | 4,499,343,077 | 34.21% |
| 94,053,410 | 94,053,410 | 1,501,812,893 | 4,376,706,736 | 34.31% |
| 99,565,120 | 99,565,120 | 1,320,447,464 | 3,827,092,942 | 34.50% |

Wayne County, Ohio
 Computation of Legal Debt Margin
 December 31, 2005

| | <u>Total Debt Limit (1)</u> | <u>Total Unvoted Debt Limit (2)</u> |
|---|---------------------------------|---|
| Assessed Value of County, Collection Year 2005 | \$ 2,052,255,609 | \$ 2,052,255,609 |
| Bonded Debt Limitation | 49,806,390 | 20,522,556 |
| Outstanding Debt: | | |
| General Obligation Bonds | 11,227,000 | 11,227,000 |
| Improvement Bonds | 1,860,000 | 1,860,000 |
| Revenue Bonds | 886,000 | 886,000 |
| Total Outstanding Debt | <u>13,973,000</u> | <u>13,973,000</u> |
| Exemptions: | | |
| General Obligation Bonds-Justice Facility Improvement Bonds | 7,200,000 | 7,200,000 |
| Improvement Bonds-Enterprise | 1,860,000 | 1,860,000 |
| Revenue Bonds | 895,000 | 895,000 |
| Amount Available in Debt Service Fund | 829,348 | 829,348 |
| Total Exemptions | <u>10,784,348</u> | <u>10,784,348</u> |
| Net Debt | <u>3,188,652</u> | <u>3,188,652</u> |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | <u>\$ 46,617,738</u> | <u>\$ 17,333,904</u> |

(1) The Debt Limitation is calculated as follows:

| | |
|---|----------------------|
| 3% of first \$100,000,000 of assessed value | \$ 3,000,000 |
| 1 1/2% of next \$200,000,000 of assessed value | 3,000,000 |
| 2 1/2 % of amount assessed value in excess of \$300,000,000 | <u>43,806,390</u> |
| | <u>\$ 49,806,390</u> |

(2) The Debt Limitation equals 1% of the assessed value.

Source: Wayne County Auditor

Wayne County, Ohio

Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita
Last Ten Collection Years

| Collection Year | Net General Obligation Bonded Debt | Assessed Value | Population (1) | Ratio of Net Debt to Assessed Value | Net Debt Per Capita |
|-----------------|--|------------------|----------------|---|------------------------|
| 2005 | \$ 3,188,652 | \$ 2,052,255,609 | 113,697 | 0.16% | \$ 28.05 |
| 2004 | 3,461,151 | 2,007,643,059 | 113,577 | 0.17% | 30.47 |
| 2003 | 3,673,590 | 1,991,708,664 | 113,121 | 0.18% | 32.47 |
| 2002 | 3,843,067 | 1,797,608,015 | 112,193 | 0.21% | 34.25 |
| 2001 | 1,030,491 | 1,784,210,213 | 111,045 | 0.06% | 9.28 |
| 2000 | 1,074,502 | 1,746,198,671 | 111,564 | 0.06% | 9.63 |
| 1999 | 1,182,971 | 1,591,969,055 | 111,045 | 0.07% | 10.65 |
| 1998 | 1,493,289 | 1,539,044,444 | 110,125 | 0.10% | 13.56 |
| 1997 | 1,695,384 | 1,501,812,893 | 109,548 | 0.11% | 15.48 |
| 1996 | 1,927,380 | 1,286,332,874 | 108,556 | 0.15% | 17.75 |

Source: Wayne County Auditors

(1) Source: Ohio Department of Development or U.S. Census Bureau

Wayne County, Ohio

Computation of Direct and Overlapping Debt
December 31, 2005

| | Net General Obligation Debt Outstanding | Percent Applicable to County (1) | Amount Applicable to County |
|---------------------------------------|---|--|-----------------------------------|
| Direct: | | | |
| Wayne County | \$ 3,188,652 | 100.00% | \$ 3,188,652 |
| All subdivisions wholly within County | (2) | 100.00% | (2) |
| Total direct | <u>3,188,652</u> | | <u>3,188,650</u> |
| Overlapping (3): | | | |
| City of Norton | 3,306,264 | 0.05% | 1,653 |
| City of Rittman | 1,592,226 | 97.85% | 1,557,993 |
| North Central LSD | 160,000 | 85.55% | 136,880 |
| Northwestern LSD | 6,535,150 | 95.35% | 6,231,266 |
| Rittman EVSD | 9,027,312 | 68.84% | 6,214,402 |
| Southeast LSD | 390,931 | 100.00% | 390,931 |
| Triway LSD | 542,460 | 100.00% | 542,460 |
| East Holmes LSD | 2,983,981 | 0.32% | 9,549 |
| Hillsdale LSD | 232,850 | 4.19% | 9,756 |
| Northwest LSD | 22,828,889 | 0.87% | 198,611 |
| Tuslaw LSD | 13,507,204 | 1.25% | 168,840 |
| West Holmes LSD | 12,720,410 | 2.41% | 306,562 |
| Ashland-West Holmes Career Center | 170,000 | 1.07% | 1,819 |
| Total overlapping | <u>73,997,677</u> | | <u>15,770,722</u> |
| Total direct and overlapping debt | <u>\$ 77,186,329</u> | | <u>\$ 18,959,372</u> |

Source: Most recent financial statements available for each entity.

- (1) Percentages determined by dividing the assessed valuation of the portion of the political subdivision located within the County by the total assessed value of the subdivision.
- (2) Information could not be accumulated.
- (3) Represents most recent audited amounts available.

Wayne County, Ohio

Ratio of Annual Debt Service Expenditures for General Bonded Debt to
Total General Governmental Expenditures

Last Ten Collection Years

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Debt Service</u> | <u>Total Governmental Expenditures</u> | <u>Ratio of Debt Service to Governmental Expenditures (Percentages)</u> |
|-------------|------------------|-----------------|-------------------------------|--|---|
| 2005 | \$ 558,413 | \$ 529,161 | \$ 1,087,574 | \$ 70,955,060 | 1.53% |
| 2004 | 590,868 | 549,816 | 1,140,684 | 69,886,711 | 1.63% |
| 2003 | 768,687 | 849,476 | 1,618,163 | 68,909,073 | 2.35% |
| 2002 (1) | 9,537,171 | 267,148 | 9,804,319 | 79,715,810 | 12.30% |
| 2001 | 124,390 | 76,813 | 201,203 | 65,343,336 | 0.31% |
| 2000 | 216,890 | 88,519 | 305,409 | 57,760,144 | 0.53% |
| 1999 | 214,390 | 100,355 | 314,745 | 51,207,225 | 0.61% |
| 1998 | 211,890 | 111,986 | 323,876 | 47,800,603 | 0.68% |
| 1997 | 209,390 | 123,548 | 332,938 | 42,605,131 | 0.78% |
| 1996 | 206,890 | 134,904 | 341,794 | 41,216,626 | 0.83% |

Source: Wayne County records and County audit reports.

(1) There were \$9,400,000 in bond anticipation notes retired in 2002 with the 2002 general obligations bonds issuance.

Wayne County, Ohio
Property Value and New Construction
Last Ten Collection Years

| Fiscal Year | Real Property Values | | | New Construction | | |
|-------------|------------------------------|---------------------------|----------------|------------------------------|---------------------------|---------------|
| | Agricultural/ Residential | Commercial/ Industrial | Tax Exempt | Agricultural/ Residential | Commercial/ Industrial | Tax Exempt |
| 2005 | \$ 1,386,673,390 | \$ 665,582,219 | \$ 303,141,170 | \$ 28,597,590 | \$ 19,353,760 | \$ 47,951,350 |
| 2004 | 1,356,085,620 | 651,557,439 | 301,791,180 | 28,975,900 | 17,160,430 | 46,136,330 |
| 2003 | 1,327,899,170 | 663,809,494 | 242,306,700 | 29,378,480 | 9,997,080 | 39,375,560 |
| 2002 | 1,168,891,190 | 628,716,825 | 244,062,470 | 24,490,910 | 10,614,170 | 35,105,080 |
| 2001 | 1,138,361,020 | 645,849,193 | 131,078,870 | 21,746,090 | 9,388,430 | 31,134,520 |
| 2000 | 1,114,549,530 | 631,649,141 | 131,078,870 | 21,941,450 | 11,112,480 | 33,053,930 |
| 1999 | 987,069,950 | 604,899,105 | 131,078,870 | 23,106,870 | 19,925,770 | 43,032,640 |
| 1998 | 962,335,730 | 576,708,714 | 131,078,870 | 27,485,070 | 9,377,890 | 36,862,960 |
| 1997 | 934,098,030 | 567,714,863 | 131,078,870 | 23,274,570 | 20,222,790 | 43,497,360 |
| 1996 | 763,325,620 | 523,007,254 | 131,078,870 | 14,712,620 | 16,878,560 | 21,591,180 |

Source: Wayne County Auditor

Wayne County, Ohio
Demographic Statistics
Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>Estimated Population (1)</u> | <u>School Enrollment (2)</u> | <u>Unemployment Rate (3)</u> |
|--------------------|-------------------------------------|----------------------------------|----------------------------------|
| 2005 | 113,697 | 17,809 | 4.7% |
| 2004 | 113,577 | 17,051 | 4.7% |
| 2003 | 113,121 | 17,921 | 4.8% |
| 2002 | 112,193 | 22,754 | 5.4% |
| 2001 | 111,045 | 23,811 | 3.9% |
| 2000 | 111,564 | 26,642 | 3.8% |
| 1999 | 111,045 | 24,327 | 3.4% |
| 1998 | 110,125 | 25,238 | 3.5% |
| 1997 | 109,548 | 20,777 | 4.2% |
| 1996 | 108,556 | 19,107 | 4.3% |

Sources:

- (1) Ohio Department of Development
- (2) 2005-2004 Ohio Department of Education, 2003-1996 Tri-County Educational Service Center
- (3) Ohio Bureau of Employment Services

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2005

| <u>Taxpayer</u> | <u>Type of Entity</u> | <u>Total Assessed Valuation (1)</u> | <u>Percent of Total Assessed Valuation</u> |
|-----------------------------------|-----------------------|---|--|
| Luk Incorporated | Manufacturer | \$ 19,003,270 | 0.93% |
| J. M. Smucker Company | Manufacturer | 15,514,530 | 0.76% |
| Wooster Brush | Manufacturer | 13,845,610 | 0.67% |
| Gerstenslager Company | Manufacturer | 12,598,180 | 0.61% |
| Newell-Rubbermaid, Inc. | Manufacturer | 8,564,580 | 0.42% |
| Caraustar Paperboard | Manufacturer | 7,679,630 | 0.37% |
| Bosch Rexroth Corporation | Manufacturer | 7,560,640 | 0.37% |
| College of Wooster | Education | 6,017,320 | 0.29% |
| Frito Lay | Manufacturer | 5,386,770 | 0.26% |
| Morton International | Manufacturer | 5,318,110 | 0.26% |
| Total Top Ten Principal Taxpayers | | <u>\$ 101,488,640</u> | <u>4.94%</u> |
| Total County Assessed Valuation | | <u>\$ 2,052,255,609</u> | |

Source: Wayne County Auditor

(1) Includes real estate, tangible personal, and public utility assessed valuations.

Wayne County, Ohio
 Miscellaneous Statistics
 December 31, 2005

Year of Incorporation 1812

Form of Government:

Three member elected Board of County Commissioners with legislative and executive powers. Thirteen other elected officials with administrative powers.

County Seat: Wooster, Ohio

Area - Square Miles: 555

Number of Political Subdivisions Located in the County:

| | |
|-------------------|----|
| Townships | 16 |
| Cities | 3 |
| Villages | 12 |
| School Districts | 10 |
| Vocational School | 1 |
| Libraries | 2 |
| Hospitals | 2 |
| Fire Districts | 2 |

Universities:

College of Wooster - 4 Year
 University of Akron - Wayne General and Technical College - 2 Year
 Ohio State University - Agricultural Technical Institute - 2 Year

Communications:

Radio Stations:

WQKT - FM
 WKVX - AM
 WCWS - College Station

Newspapers:

Daily Record (daily) - Circulation 26,500
 Courier Crescent (weekly) - Circulation 3,500

Roads:

State Highways - 252 miles
 County Roads - 494 miles
 Township Roads - 565 miles
 Country Bridges - 489
 County Culverts - 3,571

Source: Wayne County Auditor, Wayne County Engineer

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Wayne County, Ohio

Elected Officials
December 31, 2005



Board of Commissioners

Cheryl Noah
Ann M. Obrecht
Scott Wiggam

Auditor

Jarra Underwood

Clerk of Courts

Carol White Millhoan

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Wiest
Robert J. Brown

County Court Judges

Stuart K. Miller
D. William Evans

Engineer

Roger Terrill

Probate Court

Raymond Leisy

Prosecutor

Martin Frantz

Recorder

Jane Carmichael

Sheriff

Thomas Maurer

Treasurer

Beverly Shaw



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

WAYNE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 27, 2006**